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SECOND

FINANCIAL STATEMENT

MADE BEFORE

THE LEGISLATIVE COUNCIL OF HIS HONOUR THE LIEUTENANT-GOVERNOR OF BENGAL,

Assembled on the 31st March and the 14th April 1894,

BY

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BENGAL PROVINCIAL SERVICES BUDGET ESTIMATE, 1894-95.

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EXPLANATORY NOTE ON THE BENGAL PROVINCIAL SERVICES BUDGET FOR 1894-95.

PART I.—GENERAL REMARKS.

The Financial Statement for the Province of Bengal, which under the new Rules of Council had for the first time to be laid before Council in 1893, afforded the Hon'ble MR. RISLEY, who was then Financial Secretary, an opportunity of explaining the origin of the system of Provincial Finance, the conditions of the administration of finance by the Provincial Governments, and the general results of the working of the system in Bengal during the twenty-one years covered by what are colloquially called the four financial contracts with the Government of India, the last of which expired with the year 1891-92. He also explained the distinctive features of the existing Provincial contract for five years which took effect from the 1st April, 1892.

2. This contract is based upon the assumption that, taking one year with another, the sum required by the Government of Bengal to meet the reasonable demands of the Province on heads of expenditure classed as Provincial is Rs. 4,07,91,000; and as the average annual income was estimated by the Supreme Government in March, 1892, at Rs. 4,22,30,000, the difference of Rs. 14,39,000 is the sum which the Local Government has to hand over to the Imperial Exchequer every year, the Province being thus left with an estimated income and expenditure exactly equal. The receipts under some heads are credited entirely to Provincial revenues, while the revenue under others is shared in varying proportions by the Imperial and Local Governments. The same system is applied to heads of expenditure, the general principle being observed (with a few exceptions) that the proportion of receipts and of expenditure made over to the Local Government should be the same. In these circumstances, it is obvious that a Local Government has every incentive to careful administration, for the larger the gross income which it can raise, or the greater the economies which it can effect consistently with efficient administration, the larger will be the sum represented by its proportionate share of the revenue.

3. Under this system, the Provincial Government gets one-fourth of the Land Revenue together with 12 per cent. of the revenue collected from Government Estates, half of the receipts on account of Income-tax, Forests, and Registration, and of the net traffic earnings of the Eastern Bengal Railway, three-fourths of Stamps and one-fourth of Excise. It takes the whole of the receipts under all the other heads except such as are virtually Imperial, but in which a small credit is allowed for special reasons such as Salt, Customs, Interest on Loans and Advances, Superannuation, and Stationery and Printing. On the other side, the Government of Bengal is required to meet all charges under the great spending departments such as General Administration, Courts of Law, Jails, Police, Education, Medical, &c., as well as those under the producing departments—Land Revenue (except Settlement), Provincial Rates, Salt and Customs. It has to meet the whole cost of Stationery and Printing, excluding purchases for the Central Stores, the working expenses of Irrigation and Navigation, and Civil Works, with the exception of Imperial Buildings. It is responsible for one-half of the expenditure under Income-tax, Forests and Registration, for three-fourths of Stamp expenditure, and a quarter of that on Excise.

4. It is not to be supposed, however, that, with the announcement of the total annual assignment for the Province, the control exercised by the Government of India over Provincial finance comes to an end, for, in the first place, the Local Government is required to maintain all the Provincial services in a state of administrative efficiency, providing increased expenditure in any directions necessary for that purpose, either by reduction of expenditure under other heads, or from increased revenue; secondly, the powers of the Local Government as regards the expenditure of the funds thus placed by estimate at their disposal are carefully defined; and thirdly, with the double object of maintaining a proper supervision over the proceedings of Local Governments, and of ascertaining as closely as possible what its own financial position is, the Supreme Government has laid down strict rules for the preparation of Provincial budgets and for their submission for approval, and they reserve to

themselves the right of altering figures both on the receipt and expenditure side, if later or more precise information justifies such action. These budgets, after a careful examination by the Financial Department and the Secretaries of the Departments which have administrative control in each case, are compiled and forwarded to the Government of India as a whole on the 15th of January through the Accountant-General, who, by that time, has before him the actual figures for nine months. Soon after the close of February, the actuals for two more months, or eleven in all, are available, and on or about the 10th of March a final revised estimate for the expiring year, together with a final forecast for the year beginning on the 1st of April, are laid before the Government of India for approval and for incorporation in the great Imperial Budget for the whole of India. The figures now presented to Council in columns 4 and 5 of the abstract statements of revenue and expenditure already circulated to members are those which have been accepted by the Supreme Government after being subjected to the processes which I have just described.

5. I now pass on to notice briefly the principal points under those heads in the Financial Statements already in the hands of the hon'ble members which seem to require comment or explanation, and I propose to treat them in succession under three heads, viz.—

(*1*) The closed accounts of 1892-93.
(*2*) The revised estimate for 1893-94.
(*3*) The budget estimate for 1894-95.

(1)—ACCOUNTS OF 1892-93.

6. In the Financial Statement which was laid before the Council on 1st April, 1893, it was shown that, according to the revised estimate for 1892-93 as passed by the Government of India, the aggregate Provincial receipts of the year would amount to Rs. 4,22,82,000, and the Provincial expenditure to Rs. 4,23,89,000. The actual figures prove to have been Rs. 4,24,45,567 for receipts, and Rs. 4,25,43,825 for expenditure, so that in round numbers the result has been an improvement of Rs. 1,64,000 in revenue, which an increase of Rs. 1,55,000 in expenditure reduces to a net gain of Rs. 9,000. The improvement in revenue was chiefly under direct receipts from Irrigation Major Works, which amounted to Rs. 18,88,000 against Rs. 16,50,000 originally expected, showing a net better result of Rs. 2,38,000 against a decrease of Rs. 1,06,000 under Railways. The increase in expenditure was mainly due to a grant of Rs. 1,00,000 in aid of famine relief expenditure incurred by the Darbhanga District Board, and also to the payment of Rs. 99,307, being a portion of the cost of constructing a vessel to replace the *Coleroon*, pilot brig, which was expected to be built in the current year, and for which a provision of Rs. 25,000 only was included in the revised estimate for 1892-93.

(2)—REVISED ESTIMATE FOR 1893-94.

7. The budget estimate for 1893-94, as originally passed by the Government of India, assumed that the year would open with a credit balance of Rs. 22,46,000, that the total revenue would amount to Rs. 4,22,30,000, and the total expenditure to Rs. 4,24,04,000, so that the year would close with a balance of Rs. 20,72,000. The latest estimate for the year shows that the total revenues have been better than was originally expected by Rs. 11,80,000, while the increase in expenditure is Rs. 2,74,000 only, giving a net betterment of Rs. 9,06,000. Much of this extra expenditure was caused by the payment of the Exchange Compensation Allowance granted to non-domiciled European and Eurasian officers of Government aggregating Rs. 4,50,000 altogether. The heads which contributed chiefly to the increase in revenue in the revised as compared with the original estimate are Land Revenue (Rs. 59,000), Stamps (Rs. 2,63,000), Excise (Rs. 1,50,000), Miscellaneous (Rs. 1,01,000), Railways (Rs. 4,25,000), Irrigation Major Works (Rs. 50,000) and Civil Works (Rs. 98,000). The increase in Stamps is attributable to the numerous transactions which take place in a year of prosperity when business is brisk and funds are available for indulgence in the luxury of litigation. The same cause, combined with administrative reforms rendering more elastic the arrangements for settling shops for the sale of country spirits, has operated to produce the advance in Excise revenue. Under Railways, the great advance of 4¼ lakhs is due to

the large traffic which has sprung up in the early months of 1894, chiefly consisting in the transport of jute: the principal factors in the increase of Rs. 1,01,000, under Miscellaneous, have been an increase in Partition fees and a special credit for rent and sale of railway lands in Muzaffarpur. The receipts under Civil Works were swelled by better revenue from ferries, but chiefly by a special payment of Rs. 95,250 by the Darjeeling-Himalayan Railway in settlement of a disputed claim. According to the latest estimate, it is expected that the accounts of the year will close with a credit balance of Rs. 29,87,000. Thus, owing to a sudden accession of revenue during the last quarter of the year 1893-94, in addition to the usual gradual improvement which it is usually safe to assume, Government, after paying 4½ lakhs for exchange compensation, finds itself with a surplus of nearly ten lakhs above its minimum closing balance ef 20 lakhs, and is thus able to meet the call of the Government of India for a contribution of three lakhs.

(3)—BUDGET ESTIMATE FOR 1894-95.

8. The Budget Estimate for 1894-95, as finally passed by the Government of India, accepts as an opening balance the figures just mentioned, viz., Rs. 29,87,000, and contemplates receipts aggregating Rs. 4,28,28,000, thus making a total of Rs. 4,58,15,000 available for expenditure in the course of the year, less a sufficient closing balance. The estimate of receipts framed by the Local Government was 3 lakhs higher than this sum, but orders have lately been received from the Government of India to the effect that the contribution of 3 lakhs which the Imperial Government has decided to levy will be shown as a deduction under the head of Land Revenue, and the net receipts from that source will appear as Rs. 83,73,000 only instead of Rs. 86,73,000. On the other hand, the sanctioned grant for expenditure in 1894-95 is Rs. 4,35,98,000 compared with Rs. 4,26,78,000, the revised estimate of 1893-94, and Rs. 42,04,000, the sanctioned estimate of the same year; the closing balance is estimated at Rs. 22,17,000 as compared with Rs. 29,87,000 at the end of 1893-94, and Rs. 22,55,000 at the end of 1892-93.

9. After deducting the 3 lakhs of rupees which have been adjusted by the Supreme Government under the Land Revenue head, the receipts estimated for 1894-95 exceed the sanctioned estimate of 1893-94 by Rs. 5,98,000, to which the principal contributors are expected to be—Stamps, Rs. 2,63,000; Excise, Rs. 1,50,000, and Provincial Rates Rs. 99,000: while Courts of Law, Medical and Police show an estimated increase of about a quarter of a lakh each. On the expenditure side the total grant, as already stated, exceeds the sanctioned estimate of 1893-94 by Rs. 11,94,000. A large part of this extra expenditure (Rs. 7,27,000 according to figures supplied by the Government of India) is debitable to exchange compensation, and many of the heads are swelled by this item, especially the great administrative departments of Land Revenue, Courts of Law, General Administration, Police, Education and Medical; but the advance of Police expenditure by Rs. 2,33,000 over the Budget figures of the present year includes also a large proposed expenditure of Rs. 2,09,000 devoted to carrying out some of the recommendations of the Police Commission. The expenditure on Public Works, on the other hand, has been reduced, the grant for buildings and roads being lower by two lakhs, while an additional lakh is to be expended on irrigation works.

10. The three years the figures of which I have been discussing present features of great dissimilarity. In 1892-93, the disturbing causes so nearly counterbalanced each other that the net result shows a betterment of Rs. 9,000 only over the year's transactions. The receipts of the year 1893-94, as far as we can see, will be better than the estimate by Rs. 11,80,000, thanks to the great advance in the earnings of the Eastern Bengal State Railway and to large increase under Stamps and Excise, the sure signs of a prosperous season; and even though the Provincial revenues have had to meet the unexpected demand of 4½ lakhs for exchange compensation allowance, yet the balance at the end of the year (Rs. 29,87,000) will be greater by 7¼ lakhs than the balance of Rs. 22,55,000 with which it opened. The windfall of these large receipts from the railway has enabled the Province to meet without serious discomfort the application of the Government of India for a contribution of 3 lakhs of rupees, and though the necessity of such a demand is greatly to be regretted,

the candid critic cannot deny that the wants of the Imperial Treasury with its deficit of 3 crores of rupees, are greater than those of the Provincial Treasury with its unanticipated surplus of 7¼ lakhs of rupees, and that the Bengal Government is bound loyally and uncomplainingly to contribute its share towards meeting the difficulty in which the Government of India finds itself. The growth of the charge of exchange compensation allowance is a more serious check on the ability of the Government to meet the constantly expanding demands of the country. But, in spite of this drawback, we have been able to devote a lakh of rupees to improvements in the administration of justice, more than two lakhs to much-needed and long-deferred improvement in the Police, and Rs. 30,000 to Education. We have had to postpone some important measures and some useful buildings which we desire to undertake, but such is the elasticity of the revenues in Bengal that we may confidently hope that, as the year wears on, the financial horizon will brighten, and that funds will yet be available for the execution of measures conceived in the best interests of this great Province and fraught with benefits for its teeming population.

PART II—DETAILED REMARKS ON THE BUDGET OF 1894-95.

(1)—Receipts.

11. *Land Revenue.*—The total collections in 1892-93 amounted to Rs. 3,84,93,000, the sanctioned estimate for 1893-94 was Rs. 3,84,33,000, and the estimate for 1894-95 has been placed at Rs. 3,85,00,000. It is expected that the 12 per cent. which is levied on the collections of all Government estates for charges of management and improvement will produce Rs. 4,75,000. Before the Provincial share of one-fourth is calculated, this sum is deducted from the total and added again to the Provincial share after the calculation of one-fourth has been made: the estimated Provincial share for 1894-95 thus arrived at is Rs. 99,81,000. This total is subject to a further debit of Rs. 16,08,000, which is shown under Land Revenue adjustments, and is made up of the following items:—

	Rs.	Rs.
To contribution to Imperial revenues under the terms of the Provincial contract	14,39,000	
To special contribution during 1894-95 under the orders of the Government of India	3,00,000	
To interest on the capital outlay on the Hidjili Tidal Canal advanced by the Government of India ...	23,000	
		17,62,000
Deduct receipts—		
By capital outlay on the Hidjili Tidal Canal ...	1,26,000	
By grant for maintenance of Imperial buildings entrusted to Local authorities	10,000	
By compensation for reservation of the Western Duars for Khedda operations	18,000	
		1,54,000
Total payable to Imperial Funds ...		16,08,000

12. *Stamps.*—The total revenue from Stamps has been estimated at Rs. 1,60,50,000 against Rs. 1,55,46,000, the actuals of 1892-93, and Rs. 1,60,50,000, the revised estimate of 1893-94. This large increase over the actuals of 1892-93, and the sanctioned estimate of 1893-94, which was Rs. 1,57,00,000, is justified by the actuals of the current year, which in eleven months showed an increase of Rs. 5,17,000 over the receipts of the corresponding period of last year. The Provincial share is three-fourths of the revenue, and for 1894-95 amounts to Rs. 1,20,38,000.

13. *Excise.*—This source of revenue shows a steady upward movement, the gross figures having been as follows during the last three years:—

	Rs.	Increase. Rs.
1890-91	1,04,65,000	.....
1891-92	1,11,34,000	6,69,000
1892-93	1,15,94,000	4,60,000
1893-94 (revised estimate) ...	1,21,00,000	5,06,000

As was explained in the Resolution on the Excise Department for 1892-93, the rise in revenue was accompanied during that year by a decrease in the consumption of exciseable articles under four important heads—a very satisfactory result. The rates of duty on all kinds of ganja, except flat ganja, have been raised from 1st January, 1894. In view of this fact and of an increase in the actuals of the current year amounting to Rs. 5,07,000 in eleven months, the estimate for next year has been placed at the same figure as the revised estimate of the current year, viz. Rs. 1,21,00,000. The Provincial share of this revenue is one-fourth, and for 1894-95 amount to Rs. 30,25,000.

14. *Provincial Rates.*—The current demand of the Public Works Cess for 1892-93 was Rs. 40,94,343, and the actual collections were Rs. 41,95,000. In 1893-94, the first estimate was Rs. 41,50,000, and the revised estimate Rs. 41,65,000. Some increase is anticipated in 1894-95 on account of revaluations which have been completed in several districts, and the estimate has been placed at Rs. 42,00,000. The effect of the rules issued under the Management of Private Estates Act of 1892 will be to raise the receipts from the Management Rate to Rs. 1,40,000. These items account for the total rise under Provincial Rates from Rs. 45,61,000 in the budget of 1893-94 to Rs. 46,60,000 in that of 1894-95.

15. *Income-Tax.*—The revenue under this head showed a progressive increase from 1888-89 to 1891-92, but the actuals for 1892-93 aggregated only Rs. 42,28,000, a falling off which was attributable to larger collections of arrears in the year 1891-92. The sanctioned estimate of Rs. 43,30,000 for 1893-94 has been reduced to Rs. 43,00,000, and the estimate for 1894-95 has been passed for the same figure. The Provincial share is one-half, and amounts to Rs. 21,50,000.

16. Under *Forests*, an advance of Rs. 26,000 in all has been estimated owing to the probability of an increased demand for timber. The Provincial share is one-half. Under *Registration*, the estimated increase over the latest figures of 1893-94 is Rs. 20,000, of which half is Provincial, and it has been based on the normal development of the operations of that Department.

17. The receipts of the great spending departments of the Government, such as *Courts of Law*, *Jails*, *Police*, *Marine*, *Education* and *Medical*, are of course quite incommensurate with the expenditure incurred upon them, and the amounts besides being small are liable to little variation. Under the first-named head, about 9 lakhs are derived from fees and sales as against an expenditure of 88 lakhs. The *Jail* Department usually earns about 9 lakhs by its manufactures, but the sum has been swollen in 1894-95 by half a lakh on account of sales of quinine. The receipts of the *Police* Department are mainly derived from payments for the services of the force and from fees and fines: the total of less than two-and-a-half lakhs bears but a small proportion to the expenditure of 59 lakhs. Pilotage receipts account for the greater part of those under the head of *Marine*, and School fees compose almost the whole of the income under the head of *Education* (Rs. 5,70,000), against an expenditure of nearly five times that amount. Under *Medical*, the estimate for 1894-95 is slightly below the revised estimate of 1893-94, but considerably above the sanctioned estimate of that year, which seems to have been too low. An increase of Rs. 20,000, under Hospital receipts above the budget of 1893-94 is due to the orders of Government, by which a higher rate is allowed out of the Hospital Port Dues Fund for the maintenance of sailors in hospital.

18. *Scientific and other Minor Departments.*—The total receipts under this head in 1892-93 amounted to Rs. 1,90,000. This sum includes a special credit of Rs. 25,000, the amount contributed during that year by Sir Dinshaw Manockjee Petit for the construction of a veterinary hospital. The receipts under the subhead 'Cinchona Plantations,' that is, receipts from the sale of cinchona and quinine, amounted to Rs. 1,18,000 in 1892-93; and, in view of the increase expected from the sale of quinine in pice-packets, the estimate for 1894-95 under this subhead has been framed at Rs. 1,25,000. But there has been a falling off of emigration fees, and the total estimate has been placed at Rs. 1,74,000.

19. *Miscellaneous.*—The average receipts for each of the past five years amount to Rs. 8,14,000, and the estimate for next year has been placed at Rs. 8,13,000, although this is a good deal below the revised figures of 1893-94.

20. *Railways.*—There has been a large increase in the gross earnings of the Eastern Bengal State Railway consequent on transport of jute and despatches of rice from Bihar to the Eastern districts. The original estimate of net receipts for 1893-94 has been raised by the Government of India from Rs. 64,00,000 to Rs. 72,50,000, and for 1894-95 it has been placed at Rs. 67,00,000. Half of this sum is credited to Provincial revenues.

21. *Irrigation Major Works.*—The average of the actuals of the past five years amounts to Rs. 15,51,000, but in order to be on the safe side both the revised estimate for 1893-94 and the estimate for 1894-95 have been placed at Rs. 15,00,000.

22. *Irrigation Minor Works.*—The average actual receipts of the past five years were Rs. 8,15,000, and a like amount has been accepted as the estimate for next year.

2.—Expenditure.

23. *Land Revenue.*—The total Provincial expenditure for 1893-94 was originally estimated at Rs. 34,19,000, but it has been found necessary to raise this to Rs. 34,88,000. The amount, viz. Rs. 1,17,000, by which the grant for 1894-95, viz. Rs. 35,36,000, exceeds the sanctioned estimate of the current year, is more than accounted for by the provision for exchange compensation allowance, aggregating Rs. 99,000 in all, and by an additional expenditure of Rs. 29,000, caused by an increase of 8 Deputy Collectors and 14 Sub-Deputy Collectors, involving also the appointment of additional establishment under them: there is also the appointment of a Personal Assistant to the Director of Land Records and Agriculture, which involves an additional expenditure of Rs. 4,800.

24. *Stamps.*—Expenditure under this head takes the direction of commission to stamp-vendors and the cost of plain paper which has to be purchased from the central stores. Obviously therefore an increased revenue from stamps carries with it an increase in the expenditure under the same head. The largest increase anticipated in 1894-95 over the revised grant for 1893-94 is under the head of Stamp Paper supplied from central stores (Rs. 14,000), the value of which is recovered by sales to the public, and the rest is due to larger commission to stamp vendors for larger sales. Three-fourths of the expenditure fall on Provincial revenues.

25. *Excise.*—The changes in the budget are very small and are chiefly owing to a reduction of the grant for new works necessitated by the financial pressure of the time.

26. *Provincial Rates.*—The charges under this head comprise the cost (*a*) of collecting the Road and Public Works Cesses (Rs. 3,16,000), and (*b*) of valuation and revaluation proceedings in progress (Rs. 80,000). The share payable by Government for (*a*), which is a fixed proportion, amounts to Rs. 52,000, and that for (*b*), which is nearly one-third of the total, has been placed by the Accountant-General at Rs. 24,000. Accordingly, out of the total estimated expenditure of Rs. 3,96,000, Rs. 3,20,000 are recoverable from the District Funds, and a credit for this amount has been taken on the receipt side. The revised estimate of 1893-94 largely exceeds the sanctioned estimate of the same year on account of the cost of revaluation establishments having been originally placed at too low a figure.

27. *Customs.*—The total expenditure for the year 1894-95 has been estimated at Rs. 5,79,000 against Rs. 5,52,000, the sanctioned and Rs. 5,56,000 the revised estimate for the current year, and Rs. 5,40,120, the actuals of 1892-93. The increase in the estimate for 1894-95 is due partly to the provision made for the payment of exchange compensation allowance, partly to the entertainment of additional Preventive and Wharf establishments sanctioned in connection with the shipment and loading of goods at the Kidderpore Docks, and partly to the necessity of meeting increased requirements for the construction and repairs of boats. The estimate does not include any establishment to be employed to carry out the provisions of the new Tariff Act, since the cost of this establishment will be met from an assignment to be made for the purpose from the Imperial revenues.

28. *Forests.*—The expenditure in 1893-94, of which the Provincial share is one-half, was estimated at first at Rs. 4,81,000, but was in the revised estimate placed at Rs. 4,10,000. The advance of Rs. 50,000 beyond this figure,

which is estimated for 1894-95, is due to the introduction of a much-needed increase in the salaries of Foresters, Rangers and other native servants of the department.

29. The advance of expenditure on *Interest* from Rs. 1,38,000 in 1893-94 to Rs. 1,78,000 in 1894-95 is due to the larger loans to be taken from the Government of India in order to be lent again to local bodies and others in the Province. Prominent among these is the loan of 15 lakhs of rupees to the Municipality of Howrah.

30. *General Administration.*—The total expenditure during 1894-95 has been estimated at Rs. 16,77,000, as compared with Rs. 15,92,000, the original, and Rs. 16,96,000, the revised, grant for the current year, showing an increase of Rs. 85,000 over the budget grant of 1893-94, of which Rs. 74,000 is due to exchange compensation allowance. The allotment includes the additional grant made once in five years for the renewal of the furniture at Belvedere and Darjeeling, a provision made for the first time for the travelling allowance of non-official members of the Legislative Council, and also an increased allotment for contract contingencies and purchase of tents.

31. *Law and Justice, Courts of Law.*—The increase in 1894-95 compared with the sanctioned grant for 1893-94 is Rs. 3,48,000, of which Rs. 2,30,000 is on account of exchange allowance. Provision has also been made for the appointment of an Additional Judge for the districts of Dacca, Jessore and Faridpur, and of 8 Deputy Magistrates and 2 Munsifs, together with increased provision for their establishment. There is a decrease under 'Courts of Small Causes' (Rs. 11,000) due to revision of establishment and economies carried out in accordance with the suggestions of Mr. Beighton, who was appointed to investigate the expenditure of the Calcutta Small Cause Courts.

32. *Law and Justice—Jails.*—The estimate for 1894-95 shows an advance of Rs. 65,000 over the sanctioned estimate of 1893-94 and of Rs. 2,14,000 over the revised estimate of the same year. With a steadily increasing jail population, jail expenditure on clothing and rations must necessarily rise, and, as explained in the statements, the increase over the sanctioned grant for 1893-94 is partly due to the conversion of the Hazaribagh District Jail into a Central Jail, and partly to larger provision for expenditure in the workshops on raw material, which is met by increased income on the Revenue side.

33. *Police.*—The increase in the grant for 1894-95 over the sanctioned grant of the current year is Rs. 2,33,000, and over the revised estimate it is Rs. 3.42,000. Of the grant for 1894-95, Rs. 68,000 fall under the head of Exchange compensation allowance. Provision has also been made for the appointment of a special Assistant in the branch for the identification of criminals, and for an increase in the number of the Military Police. A special provision of Rs. 2,09,000 has been made in order to give partial effect to the recommendations of the Police Commission. The reforms to be carried out with these funds comprise the redistribution of investigating centres, with an improvement in the position and pay of investigating officers, and also the recruitment of a reserve. It is a great satisfaction to the Lieutenant-Governor that he has been able to find funds for the inception of these important measures which have long been admitted to be desirable, and he trusts that the condition of the Provincial finances will enable him to make increased provision in future years for their further execution. The total cost of the measures proposed by the Police Commission is Rs. 5,62,000.

34. *Marine.*—The figures for all three years under review have been a good deal disarranged by the cost of replacing the *Coleroon* pilot-brig, which involved heavy payments in 1892-93 and 1893-94.

35. *Education.*—The total expenditure for 1894-95 has been estimated at Rs. 26,46,000 against Rs. 25,73,000, the sanctioned grant, and Rs. 25,45,000, the revised estimate for the current year. Of this sum, Rs. 44,000 are debitable to exchange compensation. Government has also agreed to the employment of 38 additional clerks under the Deputy Inspectors of Schools employed by the District Boards, and to an increase under 'Grants-in-aid' for native boys' schools and for European and Eurasian cadets, as also to an increased regrant amounting to Rs. 31,000 for primary schools. The estimate includes a provision of Rs. 1,800 under 'English Colleges' for the salary of an additional Professor for the

Dacca College on Rs. 150 per mensem, and of Rs. 1,200 under 'Colleges,—professional,' for a course of lectures on special engineering subjects to be delivered at the Civil Engineering College, Sibpur.

36. *Medical.*—The estimates for 1894-95 show an increase of Rs. 1,19,000 as compared with the sanctioned estimate of 1893-94, but of Rs. 4,000 only as compared with the revised estimate. This is due for the most part to exchange compensation allowance aggregating Rs. 58,000, and also to the expansion and reorganisation of the Sanitation and Vaccination Departments. The appointment of an additional Assistant Chemical Examiner has lately been sanctioned. The grant of a lakh of rupees which the Lieutenant-Governor had intended to make for a hospital in South Calcutta on condition that the Municipal Commissioners provide a site and undertake part of the cost of maintenance, has been unavoidably postponed for the present for want of funds.

37. *Scientific and other Minor Departments.*—There is an increase of Rs. 78,000 as compared with the budget, and of Rs. 19,000 as compared with the revised estimate for 1893-94. The principal item of increase is Rs. 8,000 under 'Veterinary Charges,' chiefly due to provision being made for the keep and feed of cattle and horses which it is expected will be sent to the new Veterinary College Hospital in the Calcutta suburbs by private persons, and will be counterbalanced by receipts from fees. The increase of Rs. 2,000 under 'Experimental Cultivation' is for expenditure on silk experiments, a corresponding increase in receipts being anticipated. The provision made for the payment of Rs. 50,000 as the second instalment of the purchase-money of the Nimbong Plantation bought from Messrs. Kilburn and Company, and the estimate of Rs. 27,470 for the cost of keeping up the plantation and transporting the bark produced there to Mungpoo, explain the large additional expenditure under 'Cinchona Plantation.' Larger provision has been rendered necessary under 'Provincial Museums' to meet the increase in the pay of the Registrar of the Office of the Trustees of the Indian Museum, and on account of the increase of establishment sanctioned by Government. On the other hand, there is a decrease of Rs. 10,000 under 'Public exhibitions and fairs' due to the fact that the grant for the current year includes a special contribution of that amount sanctioned in order to facilitate the proper representation of Indian tea at the Chicago Exhibition.

38. *Superannuation, &c.*—The increase during the last four years amounts to Rs. 3,33,000, or an average of Rs. 83,000 a year. The Accountant-General has placed the revised estimate for 1893-94 at Rs. 17,50,000. The actuals of the first seven months of the current year show an increase of Rs. 49,000 compared with the payments in the same period of last year; but excluding a special payment of Rs. 10,000 to Captain E. W. Petley for the loss of his appointment as Port Officer of Calcutta, they amount to Rs. 39,000 during the seven months, or about Rs. 67,000 in 12 months. But looking to the steady increase in past years, the Accountant-General's estimate appears to have been rather timid, and the estimate for 1894-95 has been raised to Rs. 18,50,000.

39. *Stationery and Printing.*—The estimate for 1894-95 amounts to Rs. 13,76,000 against Rs. 13,58,000, the actuals of 1892-93, and Rs. 13,05,000, the sanctioned estimate of the current year: but the revised estimate of 1893-94 is highest of all, viz., Rs. 14,06,000. A provision of Rs. 20,000 has been made to meet the probable need of strengthening the Accounts Branch of the Secretariat Press. Larger provision than in the sanctioned estimate for 1893-94 has also been made for the cost of stationery supplied from central stores with reference to the actuals which, in 1892-93, amounted to Rs. 7,70,369. This sum represents the value of stationery supplied to the several departments of Government, and has a natural tendency to expand with the development of the administration: the increase is carefully watched. The working of the Press has lately been subjected to an investigation which is expected to result in an economy of labour and some reduction of expenditure.

40. *Irrigation Major Works.*—Under the category of Major Works are included the Orissa Canals, the Midnapore Canal, the Hijili Tidal Canal, and the Sone Canals, the outlay for the construction and extension of all which has for the most part been advanced from the Imperial Treasury, while the Provincial Government, which gets all the receipts from these works, is responsible for the

maintenance of them, and for the payment of interest on the capital invested in them. The total grant for Working Expenses for 1894-95 amounts to Rs. 14,70,000 against Rs. 13,98,000, originally sanctioned for 1893-94, and the revised estimate of Rs. 14,25,000, and the details are these:—

		Sanctioned estimate.	Revised estimate.	Budget estimate.
		1893-94.	1893-94.	1894-95.
		Rs.	Rs.	Rs.
Maintenance and repairs	...	6,07,000	6,24,000	6,22,000
Improvements ...	...	32,000	41,000	18,000
Establishments ...	...	6,63,000	6,61,000	7,33,000
Tools and plant ...	...	91,000	92,000	92,000
Refunds of revenue	...	5,000	7,000	5,000
Total	...	13,98,000	14,25,000	14,70,000

The original grant for 1893-94 had to be raised by Rs. 27,000 in the revised estimate for the year in consequence of larger expenditure being required to repair the damage done to the Orissa Canals by the cyclone of 1892, while the increase in 1894-95 is chiefly due to provision for the payment of exchange compensation allowance. The amount of Interest on Debt varies with the amount advanced and outstanding from time to time.

41. *Irrigation Minor Works in charge of Public Works Department.*—The works included under this head comprise (1) the Saran Canals, the Calcutta and Eastern Canals, and the Orissa Coast Canal, for all of which capital and revenue accounts are kept; (2) the Nadia Rivers, for which only revenue accounts are kept; (3) the Eden and Teur Canals, for which neither revenue nor capital accounts are kept; and (4) Agricultural works including Government and *takavi* embankments.

42. The actual outlay against the capital account during 1892-93, *i.e.*, charges for original work and construction, as distinguished from maintenance and repairs, was Rs. 1,12,502, and the budget estimate for 1894-95 is Rs. 2,26,000. The increase is chiefly for remodelling the Hijili Tidal Canal, the grant for which, though recorded in the Provincial account, is advanced from the Imperial funds and adjusted as an addition to the Provincial share of Land Revenue, as has been shown in paragraph 11 of these notes.

43. The amount originally provided for 1893-94 as debitable against revenue account was Rs. 3,59,700, which has been raised to Rs. 3,80,280 in the revised estimate on account of repairs of cyclone damage on the Orissa Coast Canal, and heavy silt clearance from the Bhangor Khal, Calcutta and Eastern Canals. For the Nadia Rivers the grant for 1894-95 is Rs. 1,22,000 against Rs. 1,23,072, the actuals of 1892-93. For other minor works and embankments for which separate accounts are not kept either of revenue or capital, the grant for 1894-95 is Rs. 8,57,000 against Rs. 8,72,300, the original grant for 1893-94, and Rs. 8,29,012, the actuals of 1892-93.

44. The total sum expected to be spent on Minor Works and Irrigation of all kinds during 1894-95 is Rs. 15,72,000, and it is anticipated that it will be distributed under the following heads:—

					Rs.
Works ...	...	...	...	...	3,20,900
Repairs ...	...	...	...	...	7,11,500
Establishment	...	...	...	...	4,89,200
Tools and Plant	...	...	...	...	50,400
			Total	...	15,72,00

45. *Civil Works in charge of the Public Works Department.*—Under this head are comprised all the charges on Civil Buildings, Roads, Bridges, &c., and the grant for 1894-95 has been fixed at Rs. 26,36,000, being distributed thus—

	Original works.	Repairs.	Total.
	Rs.	Rs.	Rs.
Civil Buildings ...	7,66,000	3,05,900	10,71,900
Communications ...	1,54,000	5,42,000	6,96,000
Miscellaneous Improvements	5,000	55,100	60,100
Establishment ...	3,92,838	3,83,496	7,76,334
Tools and Plant ...	16,024	15,642	31,666
Total ...	13,33,862	13,02,138	26,36,000

46. The total sum which the Lieutenant-Governor desired to spend on new buildings in 1894-95, for the construction of which administrative sanction has been received in the Public Works Department, amounts to about 13½ lakhs, but owing to the want of funds and the urgent necessity of postponing all expenditure that was not absolutely essential, no more than Rs. 7,66,000 could be set aside for new civil buildings. After a careful consideration of the requirements of the several departments and branches of the Public Service, and the relative importance and urgency of each of them, this sum has been distributed among the various classes of buildings as follows :—

	Rs.
Collectors' and Magistrates' Courts	50,000
Judges' Courts	15,000
Munsifs	75,000
Sub-divisional Courts	25,000
Residences for Sub-divisional Officers	10,000
Circuit-houses	5,000
Residence for the Lieutenant-Governor	5,000
High Court buildings	1,500
Stamp and Stationery buildings	1,65,000
Jails	1,00,000
Police	20,000
Education	1,00,000
Medical	35,000
Registration	10,000
Indian Museum, Calcutta	1,00,000
Miscellaneous	5,000
Sibpur Engineering College Workshops	2,600
Reserve	41,900
Total ...	7,66,000

47. Among the important works which will be undertaken in 1894-95 may be mentioned Magistrates' and Collectors' court-houses in Faridpur (Rs. 33,300), civil buildings in Angul (Rs. 11,900), single munsifis at Meherpur and Ranaghat (Rs. 7,800 and Rs. 11,500), double munsifi at Begu Sarai (Rs. 7,300), treble munsifi at Tamluk (Rs. 10,000), quadruple munsifi at Comilla (Rs. 22,800), Sub-divisional Courts at Kishoreganj (Rs. 5,500), Jamalpur (Rs. 5,900), and Jahanabad (Rs. 8,000), Stamp and Stationery buildings in Calcutta (Rs. 1,65,000), additional accommodation for the Calcutta Museum (Rs. 1,00,000), additional wards in the Bhagalpur Central Jail (Rs. 30,000), as also additional accommodation in Dinajpur (Rs. 20,000) and Comilla Jail (Rs. 14,000), new workshops in the Alipore jail (Rs. 7,000), subsidiary jail Lohardaga (Rs. 7,000), additional accommodation in Sibpur Engineering College (Rs. 30,000), science ward in Dacca College (Rs. 20,000), additions to the zilla school at Pabna (Rs. 8,000), new roofing of the Ravenshaw College, Cuttack, (Rs. 14,800), and Kurseong Boarding School (Rs. 7,000), female ward in the General Hospital (Rs. 10,800), surgical

ward in the Campbell Hospital, Sealdah (Rs. 10,000), and a residence for the District Superintendent of Police, Jalpaiguri (Rs. 7,000). On the other hand the list of works for which administrative sanction has been given, but which cannot be taken up for want of funds, contains such important items as the following: Magistrate's office and record-room at Burdwan (Rs. 24,831), munsifi at Dubrajpur in Burdwan (Rs. 8,000), court-houses for Munsifs and Subordinate Judge at Barisal (Rs. 70,000), and additional wards in the Central Jail at Buxar (Rs. 20,000).

48. The main items in the total of Rs. 1,54,000 to be spent on communications (original works) are the following:—(1) Completing Lebong Road, Darjeeling, Rs. 18,800, (2) Causeway over the Damudar River (Ranchi and Hazaribagh Road), Rs. 10,000, (3) Bridging over the Lilajan river (Grand Trunk Road), Rs. 10,000, (4) Completing road from Bangaon to Chakradharpur, Rs. 30,000, (5) Improving roads in the Eastern Duars, Rs. 15,000, (6) Feeder roads to the Duars Railway, Rs. 10,000, (7) Constructing the Tuichong bridge on the Demagri road, Chittagong Hill Tracts, Rs. 23,900, and (8) Constructing Dâk Bungalow at Comilla Rs. 7,300.

49. The expenditure under the head of *Civil Works in charge of the Civil Department* is liable to considerable fluctuations, since to this head are debited many charges for works extraordinary and non-recurring which for convenience sake are entrusted to Civil officers.

50. *Contributions.*—The charges under this head consist of the net grants made to Local Funds from Provincial revenues to enable them to maintain equilibrium between the receipts and the charges of certain departments made over to them for management and maintenance. The following table gives some details of these contributions for 1894-95 and the two previous years. The large receipts under Police and Civil Works are due to receipts for pounds and ferries respectively. The largest items of expenditure are Education (Rs. 10,39,000) and Civil Works (Rs. 5,47,000), which alone make up nearly sixteen lakhs out of the total cost of the transferred departments, viz. seventeen lakhs and a half estimated for 1894-95. The accounts for 1892-93 include a contribution of one lakh to the District Board of Darbhanga towards the cost of famine relief operations in that district, and the sum of Rs. 1,04,000 in the estimates for 1894-95 represents a reserve to meet urgent and unforeseen expenditure:—

Heads.	Accounts, 1892-93.		Revised estimate, 1893-94.		Estimate, 1894-95.	
	Receipts.	Charges.	Receipts.	Charges.	Receipts.	Charges.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue	.....	20,000	.....	.....	.....	.....
Provincial rates	.....	10,000	.....	4,000	.....	2,000
Administration	.....	11,000	.....	11,000	.....	11,000
Police (Pounds)	4,20,000	22,000	4,32,000	23,000	4,20,000	22,000
Education	25,000	10,43,000	27,000	11,07,000	25,000	10,39,000
Medical	.....	2,000	.....	2,000	.....	2,000
Stationery and Printing ...	.....	20,000	.....	21,000	.....	20,000
Civil Works (including Ferries) ...	2,96,000	8,47,000	3,18,000	8,28,000	2,96,000	5,47,000
Famine Relief	.....	1,05,000	.....	32,000	.....	.....
Miscellaneous	.....	4,000	.....	4,000	.....	4,000
Irrigation	.....	7,000	.....	.....	.....	.....
Special grant	.....	.....	.....	.....	.....	1,04,000
	7,41,000	20,91,000	7,77,000	20,32,000	7,41,000	17,51,000
Total ...	13,50,000		12,55,000		10,10,000	"

BENGAL PROVINCIAL REVENUE.

(In Rupees, omitting 000/s, except in accounts.)

Receipts.	Actuals, 1892-93.	Sanctioned estimate, 1893-94.	Revised estimate, 1893-94.	Estimate, 1894-95.
1	2	3	4	5
Opening balance	23,53,431	22,46	22,55	29,87
Principal heads of Revenue—				
I.—Land Revenue ... Proper ...	99,79,223	99,88	1,00,47	99,81
I.—Land Revenue ... Adjustments	—13,46,066	—13,50	—13,63	—16,08
III.—Salt	84,536	90	80	80
IV.—Stamps	1,16,59,378	1,17,75	1,20,38	1,20,38
V.—Excise	28,98,646	28,75	30,25	30,25
VI.—Provincial Rates	46,16,267	45,61	46,05	46,60
VII.—Customs	50,494	56	56	55
VIII.—Assessed taxes	21,13,982	21,65	21,50	21,50
IX.—Forests	3,72,441	3,87	3,91	4,00
X.—Registration	7,16,900	7,10	7,15	7,25
Total ...	3,11,45,801	3,12,57	3,17,44	3,15,06
XII.—Interest	1,42,570	1,82	1,36	2,12
Post-office, Telegraph and Mint—				
XIII.—Post-office	2,422	.....	4	5
Receipts by Civil Department—				
XVI.—Law and Justice—				
Courts of Law	8,68,395	8,76	9,00	9,04
Jails	9,13,136	9,59	9,10	9,55
XVII.—Police	2,41,518	2,19	2,40	2,40
XVIII.—Marine	9,19,761	9,12	9,12	9,19
XIX.—Education	5,65,567	5,71	5,65	5,70
XX.—Medical	1,70,263	1,51	1,80	1,77
XXI.—Scientific and other Minor Departments.	1,90,003	1,62	1,75	1,74
Total ...	38,68,643	38,50	38,82	39,39
Miscellaneous—				
XXII.—Receipts in aid of Superannuation	78,018	56	77	72
XXIII.—Stationery and Printing ...	1,14,613	1,07	1,23	1,22
XXV.—Miscellaneous	8,27,175	7,96	8,97	8,13
Total ...	10,19,806	9,59	10,97	10,07
Railways—				
XXVI.—State Railways (net earnings) ...	31,06,429	3,200	36,25	33,50
Irrigation—				
XXIX.—Major works (direct receipts) ...	18,87,670	14,50	15,00	15,00
XXX.—Minor works and Navigation—				
By Public Works Department	7,54,327	8,15	8,00	8,15
By Civil Department ...	1,24,702	1,17	1,24	1,16
Total ...	27,66,699	23,82	24,24	24,31
Buildings and Roads—				
XXXII.—Civil Works—				
By Public Works Department	1,63,060	1,70	2,55	1,50
By Civil Department ...	2,30,137	2,30	2,43	2,28
Total ...	3,93,197	4,00	4,98	3,78
Total Revenue ...	4,24,45,567	4,22,30	4,34,10	4,28,23
Grand Total ...	4,47,98,998	4,44,76	4,56,65	4,58,15

BENGAL PROVINCIAL EXPENDITURE.

(In Rupees omitting 000/s, except in accounts.)

EXPENDITURE.	Accounts, 1892-93.	Sanctioned estimate, 1893-94.	Revised estimate, 1893-94.	Estimate, 1894-95.
1	2	3	4	5
Direct demand on the Revenues—				
1. Refunds and drawbacks	1,61,649	1,53	1,57	1,55
2. Assignments and compensations ...	1,83,861	1,61	1,66	1,79
3. Land Revenue	33,76,419	34,19	34,88	35,36
5. Salt	1,24,595	41	35	33
6. Stamps	4,46,666	4,61	4,97	5,12
7. Excise	1,64,166	1,79	1,62	1,67
8. Provincial Rates	4,33,923	3,86	4,25	3,96
9. Customs	5,40,120	5,52	5,56	579
10. Assessed Taxes...	92,044	96	91	94
11. Forests	1,90,646	2,41	2,05	2,30
12. Registration	3,63,102	3,67	3,88	3,80
Total ...	60,77,191	60,56	61,70	62,61
13. Interest on ordinary debt	1.21,599	1,38	1,39	1,78
Post-office, Telegraph and Mint—				
15. Post Office	7,100	3	8	8
Salaries and expenses of Civil Department—				
18. General Administration	16,36,512	15,92	16,96	16,77
19. Law and Justice { Courts of Law ...	85,21,933	85,28	87,60	88,76
19. Law and Justice { Jails	21,13,532	21,79	20,30	22,44
20. Police	58,45,645	56,59	55,50	58,92
21. Marine	9,44,397	10,37	9,15	8,99
22. Education	25,37,481	25,73	25,45	26 46
24. Medical	16,12,491	15,85	17,00	17,04
25. Political	12,500	29	16	29
26. Scientific and other Minor Departments	3,40,665	3,64	4,23	4,42
Total ...	2,35,65,156	2,35.46	2,36,35	2,44,09
Miscellaneous—				
29. Superannuation, &c.	17,02,868	17,50	17,50	18,50
30. Stationery and Printing	13,58,309	13,05	14,06	13,76
32. Miscellaneous	2,11,650	2,29	2,36	2,27
Total ...	32,72,827	32,84	33,92	34,53
37. Construction of Railways	1,118	.....	.....	.....
Railways (Revenue account)—				
40. Subsidized Companies—Land, &c. ...	25,356	1	3	.....
41. Miscellaneous Railway expenditure ...	.....	.....	1	.....
Total ...	25,356	1	4	.....
Irrigation—				
42. Major works—				
Working expenses	13,95,343	13,98	14,25	14,70
Interest on debt	24,23,353	24,48	24,43	24,59
43. Minor Works and Navigation—				
By Public Works Department ...	13,94,161	15,58	14,75	15,72
By Civil Department	5,284	4	4	4
Total ...	52,18,141	54,08	53,47	55,05
Buildings and Roads—				
45. Civil Works—				
By Public Works Department ...	27,23,928	27,43	25,38	26,36
By Civil Department	1,81,202	2,25	1,90	1,38
Total ...	29,05,130	29,68	27,28	27,74
Contributions	13,50,207	10,00	12,55	10,10
Total Expenditure ...	4,25,43,825	4,24,04	4,26,78	4,35,98
Closing balance	22,55,173	20,72	29,87	22,17
GRAND TOTAL ...	4,47,98,998	4,44,76	4,56,65	4,58,15
Provincial surplus (+) or deficit(—)* ...	—98,258	—1,74	+7,32	—7,70

* *i.e.* difference between the receipts and expenditure of the year excluding opening and closing balances.

APPENDIX A.

Bengal Provincial Receipts in detail of minor heads.

[The figures in columns 4 and 5 are those accepted by the Government of India.]

I.—Land Revenue—

HEADS.	Actuals, 1892-93.	Sanctioned estimate, 1893-94.	Revised estimate, 1893-94.	Estimate, 1894-95.	REMARKS.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
Gross Land Revenue	3,84,96,093	3,84,33,000		3,85,00,000	
Deduct 12 per cent. on estimated collections from Government Estates ...	4,73,600	5,07,000		4,75,000	
Receipts divisible ...	3,80,22,493	3,79,26,000		3,80,25,000	
Provincial share (one-fourth)	95,05,623	94,81,000		95,06,000	
Add 12 per cent. on collections from Government Estates	4,73,600	5,07,000		4,75,000	
Total ...	99,79,223	99,88,000	1,00,47,000	99,81,000	

Adjustments—

	Rs.	Rs.	Rs.	Rs.	
Fixed contribution to Imperial Revenues under the terms of the contract	14,39,000	14,39,000	14,39,000	14,39,000	
Add—					
Special contribution to Imperial Revenues	.....	.....	.....	3,00,000	
Interest on the advance for the Hidjili Tidal Canal	18,255	21,000	20,000	23,000	
Contribution to Provident Fund of the Tirhut State Railway	9,259	.....	.....	.....	
Total ...	14,66,514	14,60,000	14,59,000	17,62,000	
Deduct—					
Advance for the remodelling of the Hidjili Tidal Canal	38,319	1,00,000	32,000	1,26,000	
Grant on account of Imperial buildings placed under District Boards and Committees	44,629	10,000	41,000	10,000	
Grant for the honorarium to Mr. Kilby for salt scales...	37,500	.....	.....	.....	
Compensation for loss sustained by the Provincial Revenues on account of the reservation of the Western Duars for the Khedda Department from July, 1893 ..	.....	.....	14,000	18,000	
Contribution to the Provident Fund of Tirhut State Railway written back to Imperial	.....	.....	9,000	.....	
Total ...	1,20,448	1,10,000	96,000	1,54,000	
Net sum transferable ...	13,46,066	13,50,000	13,63,000	16,08,000	

III.—Salt—

	Rs.	Rs.	Rs.	Rs.	
Rents of warehouses	53,634	60,000	50,000	50,000	
Fines and forfeitures	5	.....	.....	.....	
Miscellaneous	30,897	30,000	30,000	30,000	
Total ...	84,536	90,000	80,000	80,000	

IV.—Stamps—

	Rs.	Rs.	Rs.	Rs.	
Sale of General stamps	43,15,000	43,00,000			
Sale of Court-fee stamps	1,09,73,000	1,10,90,000			
Sale of plain paper to be used with Court-fee stamps	2,22,000	2,20,000			Increase due to general development of operations and larger requirements.
Duty on impressing documents ...	8,000	58,000			
Fines and penalties	27,000	30,000			
Miscellaneous	1,000	2,000	.....*	.....*	* Details not communicated by the Government of India.
Total ...	1,55,46,000	1,57,00,000	1,60,50,000	1,60,50,000	
Provincial share (three-fourths) ...	1,16,59,000	1,17,75,000	1,20,38,000	1,20,38,000	

V.—Excise—

	Rs.	Rs.	Rs.	Rs.	
License and distillery fees and duties for the rate of liquors and drugs ...	87,68,798	85,50,000	91,50,000	91,50,000	Increase due to general development of revenue.
Duty on ganja	12,05,829	13,00,000	13,00,000	13,00,000	
Sale proceeds of excise opium	16,09,420	16,40,000	16,35,000	16,35,000	
Fines, confiscations, &c.	10,537	10,000	15,000	15,000	
Total ...	1,15,94,584	1,15,00,000	1,21,00,000	1,21,00,000	
Provincial share (one-fourth) ...	28,98,626	28,75,000	30,25,000	30,25,000	

VI.—Provincial Rates—

Heads.	Actuals, 1892-93.	Sanctioned estimate, 1893-94.	Revised estimate, 1893-94.	Estimate, 1894-95.	Remarks.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
Public Works Cess	41,95,000	41,50,000	41,65,000	42,00,000	
Management of Private and Wards' Estates	77,000	80,000	1,00,000	1,40,000	
Proportionate cost of establishment for collecting Road Cess	3,44,000	3,31,000	3,40,000	3,20,000	
Total ...	46,16,000	45,61,000	46,05,000	46,60,000	

VII.—Customs—

	Rs.	Rs.	Rs.	Rs.	
Sea Customs—Miscellaneous	47,321	51,000	52,000	51,000	
Warehouse and Wharf rent	3,029	4,000	3,000	35,000	
Miscellaneous	144	1,000	1,000	500	
Total ...	50,494	56,000	56,000	55,000	

VIII.—Assessed Taxes—Income-tax (Act I of 1886).

	Rs.	Rs.	Rs.	Rs.	
Deductions by Government from salaries and pensions, &c.	4,60,864	4,60,000	4,60,000	4,60,000	
Deductions by Government from interest on Government securities ...	15,566	16,000	16,000	16,000	
Income-tax on securities of local authority or company	44,339	44,000	44,000	44,000	
Income-tax on securities of railway company	2,134	16,000	4,000	4,000	
Ordinary collections	36,56,131	37,49,000	36,29,000	36,29,000	
Penalties	32,814	30,000	32,000	32,000	
Miscellaneous	16,116	15,000	15,000	15,000	
Total ...	42,27,964	43,30,000	43,00,000	43,00,000	
Provincial share (one-half) ...	21,13,982	21,65,000	21,50,000	21,50,000	

IX.—Forest—

Receipts.	Rs.	Rs.	Rs.	Rs.	
Timber and other produce removed from the forests by Government agency	26,082	25,100	.....	20,800	The removal of timber by Government agency has been stopped.
Timber and other produce removed from the forests by consumers or purchasers	6,68,673	7,07,250	.....	7,36,500	Raised with reference to probable demand and stock in hand.
Confiscated, drift and waif wood ...	10,354	12,180	.....	12,200	
Miscellaneous	39,273	29,470	.....	30,500	
Total ...	7,44,882	7,74,000	7,82,000	8,00,000	
Provincial share (one-half) ...	3,72,441	3,87,000	3,91,000	4,00,000	

X.—Registration—

	Rs.	Rs.	Rs.	Rs.	
Fees for registering documents	13,78,731	13,63,000	13,75,000	13,95,000	
Fees for copies of registered documents	19,781	22,000	20,000	20,000	
Miscellaneous	35,289	35,000	35,000	35,000	
Total ..	14,33,801	14,20,000	14,30,000	14,50,000	
Provincial share (one-half) ...	7,16,900	7,10,000	7,15,000	7,25,000	

XII.—Interest—

	Rs.	Rs.	Rs.	Rs.	
Class I.—Interest on advances to cultivators	26,000	30,000	36,000	30,000	
Class II.—Interest on advances under Special Laws, Drainage and Embankment	4,000	5,000	4,000	10,000	
Class III.—Interest on loans to landholders, &c.	8,000	19,000	10,000	22,000	
Class IV.—Interest on loans to Municipal and other Public Corporations (excluding Presidency Corporations)	9,000	67,000	22,000	85,000	Increase due to a loan of 15 lakhs to be made to the Howrah Municipality for water-works.
Interest on Government securities—Education	13,000	14,000	13,000	14,000	
Interest on miscellaneous accounts ...	53,000	47,000	51,000	51,000	
Total ...	1,43,000	1,82,000	1,36,000	2,12,000	

XIII.—Post Office—

Heads.	Actuals, 1892-93.	Sanctioned estimate 1893-94.	Revised estimate, 1893-94.	Estimate 1894-95.	Remarks.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
Recoveries on account of establishment employed in Postmaster-General's office.	2,422	.....	4,000	5,000	Recoveries made from the District Post Fund.

XVI.—Law and Justice—Courts of Law—

	Rs.	Rs.	Rs.	Rs.	
Sale-proceeds of unclaimed and escheated property	27,543	30,000	25,000	27,000	
Court-fees realised in cash	36,334	30,000	40,000	40,000	
General fees, fines and forfeitures ...	7,65,711	7,80,000	7,97,000	8,00,000	The actuals of the twelve months ended November, 1893, amounted to Rs. 8,97,000.
Pleadership examination fees	22,820	20,000	28,000	25,000	
Miscellaneous	15,987	16,000	10,000	12,000	
Total ...	8,68,395	8,76,000	9,00,000	9,04,000	

XVI.—Jails—

	Rs.	Rs.	Rs.	Rs.	
Jails	4,055	9,000	4,000	5,000	
Jail manufactures	9,09,081	9,50,000	9,06,000	9,50,000	The value of the packets of quinine sold through the Postal Department is first credited in gross under this head.
Total ...	9,13,136	9,59,000	9,10,000	9,55,000	

XVII.—Police—

	Rs.	Rs.	Rs.	Rs.	
Police supplied to Municipal, Cantonment and Town Funds	6,189	6,000	6,000	6,000	
Police supplied to Public Departments, private companies and persons	25,180	20,000	31,000	26,000	
Presidency Police	1,01,894	96,000	87,000	90,000	
Recoveries on account of Village Police	2,838	2,000	2,000	3,000	
Fees, fines and forfeitures	33,810	34,000	48,000	45,000	
Superannuation receipts	540	.....	.....	.....	
Miscellaneous	71,067	61,000	66,000	70,000	
Total Provincial ...	2,41,518	2,19,000	2,40,000	2,40,000	

XVIII.—Marine—

	Rs.	Rs.	Rs.	Rs.	
Sale proceeds of vessels and stores ...	634	2,000	2,000	1,000	
Registration and other fees	34,687	30,000	35,000	35,000	
Pilotage receipts .. Calcutta	8,26,114	8,40,000	8,30,000	8,24,000	
Pilotage receipts .. Chittagong ...	15,032	.....		16,000	
Miscellaneous.					
Deductions for mess money	12,330	11,000	45,000	2,000	
Contribution to Life-boat Establishment, Goalundo	862	300		300	
Marine survey fees	25,128	19,000		26,000	
Other items	4,974	9,700		4,700	
Total Miscellaneous ...	43,294	40,000	.....	43,000	
Total ..	9,19,761	9,12,000	9,12,000	9,19,000	

XIX.—Education—

	Rs.	Rs.	Rs.	Rs.	
Fees, Government Colleges, General ...	1,59,657	1,62,000	2,03,000	1,60,000	
Fees, Government Colleges, Professional	31,250	32,000		35,000	
Fees, Schools, General	3,20,342	3,20,000	3,32,000	3,20,000	
Fees, Schools, Special	13,858	20,000		15,000	
Contributions	15,038	17,000	16,000	17,000	
Income from Endowments	9,250	5,000	6,000	10,000	
Miscellaneous	13,172	15,000	12,000	13,000	
Total ...	5,65,567	5,71,000	5,65,000	5,70,000	

XX.—*Medical*—

Heads.	Actuals, 1892-93.	Sanctioned estimate, 1893-94.	Revised estimate, 1893-94.	Estimate, 1894-95.	Remarks.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
Medical Schools and College Fees ...	32,891	29,000	38,000	38,000	
Hospital receipts	80,614	61,000	85,000	81,000	
Lunatic Asylum receipts	23,459	24,000	24,000	24,000	
Medicines sold by Civil Surgeons ...	11	.....	.....	.....	
Contributions	31,350	30,000	31,000	31,800	
Miscellaneous	1,938	7,000	2,000	2,200	
Total ...	1,70,263	1,51,000	1,80,000	1,77,000	

XXI.—*Scientific and other Minor Departments*—

	Rs.	Rs.	Rs.	Rs.	
Botanical and other Public Garden receipts	4,666	4,000	5,000	5,000	
Cinchona Plantations	1,17,917	1,09,000	1,35,000	1,25,000	
Receipts on account of Public Exhibitions and Fairs	24	.....	.....	.....	
Receipts on account of experimental cultivation	3,750	3,000	4,000	5,000	
Emigration fees	34,474	40,000	27,000	30,000	
Examination fees	4,058	5,000	4,000	4,000	
Miscellaneous	114	1,000	.....	.....	
Veterinary receipts	25,000	.....	.....	5,000	
Total ...	1,90,003	1,62,000	1,75,000	1,74,000	

XXII.—*Superannuation*—

	Rs.	Rs.	Rs.	Rs.	
Family subscriptions of Native Members of the Covenanted Civil Service ...	1,253	1,000	1,000	1,000	
Contributions for Pensions and Gratuities	76,765	55,000	76,000	71,000	
Total ...	78,018	56,000	77,000	72,000	

XXIII.—*Stationery and Printing*—

	Rs.	Rs.	Rs.	Rs.	
Stationery receipts	1,011	1,000	1,000	1,000	
Sale of Gazettes	18,713	19,000	18,000	18,000	
Do. of Indian Law Reports	37,018	34,000	41,000	45,000	
Do. of other publications	27,496	28,000	28,000	28,000	
Other Press receipts	30,375	25,000	35,000	30,000	
Total ...	1,14,613	1,07,000	1,21,000	1,22,000	

XXIV.—*Miscellaneous*—

	Rs.	Rs.	Rs.	Rs.	
Unclaimed deposits	3,70,761	3,80,000	3,80,000	3,80,000	
Treasure Trove	38	... ..	... ..	.....	
Sale proceeds of Durbar presents ...	8,964	17,000	8,000	10,000	
Sale of old stores and materials	31,909	37,000	35,000	35,000	
Sale of land and houses, &c.	136	3,000	20,000	2,000	
Fees for Government audits	90,430	75,000	80,000	71,000	
Rents	18,965	22,000	26,000	20,000	
Miscellaneous fees, fines and forfeitures	1,34,711	1,01,000	1,75,000	1,40,000	
Miscellaneous	1,71,261	1,61,000	1,73,000	1,55,000	
Total ...	8,27,175	7,96,000	8,97,000	8,13,000	

XXVI.—*State Railways—Eastern Bengal State Railway*—

	Rs.	Rs.	Rs.	Rs.	
Gross receipts	1,18,30,000	1,18,00,000	.....	.....	
Working expenses	56,17,000	54,00,000	.....	.....	
Net receipts ...	62,13,000	64,00,000	72,50,000	67,00,000	
Provincial share (one-half) ..	31,06,000	32,00,000	36,25,000	33,50,000	

XXIX.—*Major Works (Direct Receipts)*—

	Rs.	Rs.	Rs.	Rs.	
Orissa Canals	4,97,658	3,40,000	3,40,000	3,40,000	
Midnapore Canal	2,80,177	2,41,000	2,70,000	2,70,000	
Hidjili Tidal Canal	53,462	60,000	55,000	55,000	
Sone Canal	10,56,373	8,09,000	8,35,000	8,35,000	
Total ...	18,87,670	14,50,000	15,00,000	15,00,000	

XXX.—Minor Works and Navigation in charge of the Public Works Department—

Heads.	Actuals, 1892-93.	Sanctioned estimate, 1893-94.	Revised estimate, 1893-94.	Estimate, 1894-95.	Remarks.
1	2	3	4	5	6
Irrigation and Navigation Works.	Rs.	Rs.	Rs.	Rs.	
Works for which Capital and Revenue accounts are kept—					
Saran Canal	1,526	11,000	.....	11,000	
Calcutta and Eastern Canals ...	4,80,244	5,02,500	.....	4,80,000	
Orissa Coast Canal	64,981	72,000	.....	82,000	
Total ...	5,46,751	5,85,500	...	5,73,000	
Works for which only Revenue accounts are kept—					
Nadia rivers	1,65,538	1,90,000	.....	1,90,000	
Works for which neither Capital nor Revenue accounts are kept—					
Eden Canal	31,113	30,900	.....	40,000	
Tour Canal	163	.....	.....	.....	
Total ...	31,276	30,900	.....	40,000	
Total Irrigation and Navigation Works	7,43,565	8,06,400	.....	8,03,000	
Agricultural Works.					
Works for which neither Capital nor Revenue accounts are kept—					
Government embankments	6,724	5,100	.....	8,000	
Takavi embankments under contract	4,038	3,500	.....	4,000	
Total Agricultural Works ...	10,762	8,600	.....	12,000	
Grand Total ...	7,54,327	8,15,000	8,00,000*	8,15,000	* Details not communicated by the Government of India.

XXX.—Irrigation.—Minor Works and Navigation in charge of Civil Officers—

	Rs.	Rs.	Rs.	Rs.	
Recoveries on account of lands benefited by zamindari embankments under the contract system	1,04,061	1,03,000	1,03,000	1,03,000	
Recoveries on account of capitalized maintenance charges of the Dankuni drainage	17,681	11,000	18,000	10,000	
Receipts of the Dankuni canal	2,960	3,000	3,000	3,000	
Total ...	1,24,702	1,17,000	1,24,000	1,16,000	

XXXII.—Civil Works in charge of the Public Works Department—

	Rs.	Rs.	Rs.	Rs.	
Ordinary normal receipts	1,63,060	1,30,000	1,10,000	1,20,000	
Profits payable by the Darjeeling-Himalayan Railway Company ...	.....	40,000	1,25,000	30,000	The revised estimate, 1893-94, includes profits for four years, while the estimates for 1894-95 include profits for one year.
Total ...	1,63,060	1,70,000	2,35,000	1,50,000	

XXXII.—Civil Works in charge of Civil Officers—

	Rs.	Rs.	Rs.	Rs.	
Ferry receipts	2,24,065	2,27,000	2,40,000	2,25,000	
Cemetery receipts	2,285	2,500	2,000	2,000	
Miscellaneous	3,787	500	1,000	1,000	
Total .	2,30,137	2,30,000	2,43,000	2,28,000	

APPENDIX B.

Bengal Provincial Expenditure in detail of minor heads.

(The figures in columns 4 and 5 are those accepted by the Government of India.)

1. *Refunds and Drawbacks—*

Heads.	Actuals, 1892-93.	Sanctioned estimate, 1893-94.	Revised estimate, 1893-94.	Estimate, 1894-95.	Remarks.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
Provincial Rates	9,959	6,000	.....	.....	Based on the average actuals of the three years 1890-91 to 1892-93.
Salt (other than customs and excise duty)	33	.....	.....	9,000	
Customs (other than export and import duty)	902	.....	.....		
Land Revenue	12,147	26,000	.....	11,000	
Stamps	1,09,295	96,000	.....	1,08,000	
Excise	1,486	2,000	.....	1,000	
Assessed Taxes	26,297	21,000	.....	24,000	
Forest	159	1,000	.....	1,000	
Registration	1,370	1,000	.....	1,000	
Total ...	1,61,648	1,53,000	1,57,000*	1,55,000	*Details not communicated by the Government of India.

2. *Assignments and Compensation—*

	Rs.	Rs.	Rs.	Rs.	
Malikana	1,83,861	1,61,000	1,67,000	1,70,000	The estimate for 1894-95 includes Rs. 9,000 on account of *surdusturat* payable to the Maharaja of Darbhanga.

3. *Land Revenue—*

	Rs.	Rs.	Rs.	Rs.	
Charges of District Administration ...	29,48,987	29,43,000	30,50,000	30,70,000	Increase due to exchange compensation allowance Rs. 64,000 in 1893-94, and Rs. 99,000 in 1894-95, and also to the appointment of Additional Deputy Collectors and Sub-Deputy Collectors and their establishment.
Management of Government estates ...	3,53,411	4,01,000	3,60,000	3,87,000	
Land Records and Agriculture ...	74,021	75,000	78,000	79,000	Increase due to appointment of a Personal Assistant to Director.
Total ...	33,76,419	34,19,000	34,88,000	35,36,000	

5. *Salt—*

	Rs.	Rs.	Rs.	Rs.	
Salaries, establishment and contingencies.	1,24,595	41,000	35,000	33,000	The actuals of 1892-93 include Rs. 75,000 paid as an honorarium by Mr. Kilby for his patent scales and Rs. 15,000 for improvements of salt golahs.

6. *Stamps—*

	Rs.	Rs.	Rs.	Rs.	
Superintendence	79,161	85,000	85,000	83,000	Increase due to increased sale of stamps which involves the payment of larger commission to stamp vendors. Increase due to increased issues which have to be paid for.
Charge for the sale of General stamps ...	1,00,784	98,000	1,05,000	1,07,000	
Charges on sale of Court-fee stamps ...	1,12,140	1,11,000	1,16,000	1,21,000	
Discount on plain paper	13,633	14,000	14,000	14,000	
Stamp paper supplied from Central Stores.	2,89,836	3,06,000	3,43,000	3,57,000	
Total ...	5,95,554	6,14,000	6,63,000	6,82,000	
Provincial share (three-fourths) ...	4,46,666	4,61,000	4,97,000	5,12,000	

7. *Excise—*

Presidency Establishment.	Rs.	Rs.	Rs.	Rs.	
Administrative Establishment	67,240	67,072		71,856	Increase due to the appointment of a higher paid officer as First Inspector
Executive ditto	85,058	94,548		97,364	
District Establishment.					
Sadar Establishment	2,68,438	2,72,702		2,62,124	
Distillery ditto	61,822	68,620		62,396	
Travelling allowance	79,325	76,095		78,863	
Contingencies	95,743	1,35,143		97,397	
Total ...	6,56,665	7,16,000	6,50,000*	6,70,000	* Details not communicated by the Government of India.
Provincial share (one-fourth)	1,64,166	1,79,000	1,62,000	1,67,000	

8. *Provincial Rates—*

Heads.	Actuals, 1892-93.	Sanctioned estimate, 1893-94.	Revised estimate, 1893-94.	Estimate, 1894-95.	Remarks.
1		3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
Salaries, establishment and contingencies.	4,33,923	3,96,000	4,25,000	3,96,000	Estimate of the Board of Revenue with reference to revaluations in progress.

9. *Customs—*

	Rs.	Rs.	Rs.	Rs.	
Calcutta	5,03,672	5,12,000	5,17,000	5,38,200	Increase due to exchange compensation allowance Rs. 11,000 in 1893-94 and Rs. 17,000 in 1894-95. Also to the entertainment of additional Preventive and Wharf establishments provisionally sanctioned in connection with the shipment and loading of goods at the Kidderpore Docks. The estimate for 1894-95 is exclusive of establishment to be entertained to administer out the new Tariff Act, the cost of which will be met from an assignment made for the purpose from the Imperial revenues.
Balasore	4,619	5,000	4,800	4,920	
Chittagong	23,084	25,500	25,000	26,470	
Cuttack	6,727	7,300	7,000	7,200	
Dacca	691	700	700	720	
Puri	1,327	1,500	1,500	1,490	
Total ...	5,40,120	5,52,000	5,56,000	5,79,000	

10. *Assessed Taxes—*

	Rs.	Rs.	Rs.	Rs.	
Collection of Income-tax	1,84,089	1,93,000	1,82,000	1,88,000	
Provincial share (one-half)	92,044	96,000	91,000	94,000	

11. *Forests—*

A—Conservancy and Works.	Rs.	Rs.	Rs.	Rs.	
Timber and other produce removed from the forests by Government agency	10,602	11,000		11,500	
Timber and other produce removed from the forests by consumers or purchaser	6,636	58,500		56,200	Increase due to anticipated larger sales.
Confiscated, drift and waif wood ...	2,826	2,930		3,300	
Rent of leased forests and payments to shareholders in forests managed by Government	.....	.....		.....	
Live-stock, stones, tools and plant ...	17,839				
Communications and buildings	30,442	13,050		12,600	
Demarcation, improvement and extension of forests	22,343	66,650 32,810		52,800 36,600	
Miscellaneous	2,343	4,060		7,000	
Total A—Conservancy and Works ...	1,33,031	1,89,000		1,80,000	
B—Establishment.					
Salaries	2,07,951	2,46,597		2,33,200	
Travelling allowances	31,692	36,100		36,000	
Contingencies	9,217	9,303		10,800	
Total B—Establishments ...	2,48,260	2,92,000	*	2,80,000	*Details not communicated by the Government of India.
Grand Total of Expenditure ...	3,81,291	4,81,000	4,10,000	4,60,000	
Provincial share (one-half) ...	1,90,626	2,41,000	2,05,000	2,30,000	

12. *Registration—*

	Rs.	Rs.	Rs.	Rs.	
Superintendence	59,372	60,000	60,000	61,000	
District charges	6,66,831	6,74,000	7,15,000	6,99,000	Increase due to the larger commission payable to Sub-Registrars and *ex-officio* Registrars consequent on increased registration.
	7,26,203	7,34,000	7,75,000	7,60,000	
rovincial share (one-half)	3,63,102	3,67,000	3,88,000	3,80,000	

13. *Interest—*

	Rs.	Rs.	Rs.	Rs.	
nterest on Provincial advances and loan account	1,21,599	1,38,000	1,39,000	1,78,000	Increase due to provision for interest payable on a loan of 15 lakhs to the Howrah Municipality for carrying out waterworks.

15. *Post Office, Telegraph and Mint—*

	Rs.	Rs.	Rs.	Rs.	
Post Office	7,109	8,000	8,000	8,000	Represents cost of conveyance of mails in South Lushai Hills, and cost of establishment entertained in connection with the zamindari dák in the offices of the Postmaster-General and of Deputy Postmaster-General in Bihar and Eastern Bengal, which is recoverable from the District Post Fund.

18. *General Administration*—

Heads.	Actuals, 1892-93.	Sanctioned estimate, 1893-94.	Revised estimate, 1893-94.	Estimate, 1894-95.	Remarks.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
Salary of Lieutenant-Governor ...	96,000	96,000	1,10,000	1,00,000	
Staff and household of Lieutenant-Governor	22,773	24,000	23,000	30,000	Increase due to provision for renewal of furniture every fifth year.
Tour expenses	39,908	34,000	50,000	34,000	
Legislative Council	22,214	23,000	23,000	27,000	
Civil Secretariats	5,35,801	5,21,000	5,45,000	5,37,000	
Board of Revenue	2,94,041	2,76,000	2,90,000	2,92,000	
Commissioners	5,34,354	5,43,000	5,80,000	5,81,000	Increase due to exchange compensation allowance (Rs. 35,000 in 1894-95 against Rs. 22,000 in 1893-94) to Commissioners and their subordinates.
Civil Offices of Account and Audit ...	71,421	75,000	75,000	76,000	
Total ...	16,36,512	15,92,000	16,96,000	16,77,000	

19*A*. *Law and Justice—(Courts of Law)*—

	Rs.	Rs.	Rs.	Rs.	
High Court	11,25,000	11,40,000	11,55,000	11,75,000	Increase due to exchange compensation allowance Rs. 39,000 in 1894-95.
Law Officers	2,79,000	2,90,000	2,88,000	2,93,000	
Coroner's Court	13,000	13,000	13,000	13,000	
Presidency Magistrates, &c.	63,000	63,000	63,000	65,000	
Civil and Sessions Courts	44,76,000	44,50,000	45,93,000	46,37,000	Increase due to (*a*) exchange compensation allowance (Rs. 83,000 in 1894-95); (*b*) to increased charges on account of remuneration to copyists and (*c*) to process-serving charges.
Courts of Small Causes	1,80,000	1,78,000	1,70,000	1,67,000	
Criminal Courts	22,46,000	22,56,000	23,26,000	23,78,000	Increase due to (*a*) exchange compensation allowance (Rs. 91,000 in 1894-95); (*b*) to the entertainment of additional Deputy Magistrates and their establishment.
Pleadership examination charges ...	8,000	8,000	8,000	8,000	
Refunds	1,32,000	1,30,000	1,44,000	1,40,000	
Total ...	85,22,000	85,28,000	87,60,000	88,76,000	

19*B*. *Law and Justice—(Jails)*—

	Rs.	Rs.	Rs.	Rs.	
Superintendence	52,007	52,836		55,000	
Presidency Jail	97,826	98,826		1,04,500	
Central Jails	4,92,919	4,93,948		5,34,000	Increase partly due to the conversion of the Hazaribagh District Jail into a Central Jail and partly to increased provision for rations consequent on an anticipated increase of jail population.
District Jails	6,06,811	5,81,958		6,26,990	
Lock-ups	1,19,179	1,23,457		1,23,410	
Reformatory Schools	39,122	35,975		43,400	
Total Jails—Administrative charges...	14,07,924	13,84,000	14,00,000*	14,87,300	* Details not communicated by the Government of India.
Jail manufactures	7,05,593	7,95,000	6,30,000	7,56,700	
Refunds	15	.....	.....	.....	
Grand Total ...	21,13,532	21,79,000	20,30,000	22,44,000	

20. *Police*—

	Rs.	Rs.	Rs.	Rs.	
Presidency Police	7,22,000	7,20,450	7,20,000	7,31,000	Increase due to exchange compensation allowance (Rs. 11,000 in 1894-95.)
Municipal Police—(Howrah)	35,000	36,550	37,000	37,000	
Superintendence	1,35,000	1,30,000	1,46,000	1,48,000	Increase partly due to the appointment of an Assistant in charge of the Special Branch, partly to exchange compensation allowance, and partly for provision for special allowance for duties connected with anthropometry.
District Executive Force	40,24,000	41,30,000	40,30,000	42,99,000	Increase provided to carry out improvements recommended by the Police Commission and accepted by the Government of India and also for exchange compensation allowance (Rs. 44,000 in 1894-95.)
Village Police	23,000	20,000	20,000	23,000	
Special Police	7,95,000	4,98,000	4,88,000	5,39,000	
Railway Police	1,03,000	1,09,000	1,03,000	1,06,000	
Cattle-pounds	4,000	5,000	4,000	5,700	
Refunds	2,000	10,000	2,000	3,300	
Total ..	58,46,000	56,59,000	55,50,000	58,92,000	

21. *Marine*—

	Rs.	Rs.	Rs.	Rs.	
Salaries and allowances of officers and men afloat	55,798	61,000	58,000	68,500	Increase due to provision made for th establishment of a third pilot-vessel.
Victualling of officers and men afloat ..	16,408	18,000	16,000	23,000	Ditto ditto.
Purchase of marine stores and coal for the building, repairs and outfit o ships and vessels .. .	75,310	74,000	80,000	80,000	
Purchase and hire of ships and vessels	99,306	1,52,000	76,000	10,000	High figures in 1892-93 and 1893-94, due to the cost of the new vessel to replace the *Coleroon*. No special charge is expected in 1894-95.
Pilotage, pilot establishments and vessels	5,45,044	5,89,000	5,38,000	5,67,000	Increase partly due to exchange compensation allowance (Rs. 3,000 in 1894-95) and partly to provision for a third branch pilot to hold command of the new vesse to replace the *Coleroon*.
Marine establishments	74,169	78,000	82,000	84,800	Increase partly due to exchange compensation allowance (Rs. 4,000 in 1894-95) partly to increments to salaries, and partly to increased provision for travelling allowances.
Subsidies to steam-boat companies ...	33,250	18,000	18,000	19,500	
Miscellaneous	39,247	41,000	41,000	40,200	
State Yacht establishments and contingencies	5,529	5,000	6,000	5,500	
Refunds	336	1,000	...	500	
Total ...	9,44,397	10,37,000	9,15,000	8,99,000	

22. *Education—*

Heads.	Actuals, 1892-93.	Sanctioned estimate, 1893-94.	Revised estimate, 1893-94.	Estimate, 1894-95.	Remarks.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
Direction	60,760	63,000	64,000	69,000	Increase due partly to exchange compensation allowance (Rs. 5,000 in 1894-95) and partly to increased provision under salary for the return of the permanent incumbent from leave.
Inspection	3,55,289	3,55,000	3,54,000	3,63,000	Increase partly to provide for exchange compensation allowance (Rs. 5,000 in 1894-95), and partly on account of establishment employed under Deputy Inspector of Schools.
Government Colleges, General ..	4,99,421	5,20,000	5,06,000	5,36,000	Increase chiefly for exchange compensation allowance (Rs. 30,000 in 1894-95), and partly for increased provision for the purchase of stores for English and Oriental Colleges and an additional officer for the Dacca College.
Ditto, Professional	1,10,963	1,21,000	1,15,000	1,20,000	
Government Schools, General	5,32,498	5,45,000	5,35,000	5,30,000	
Ditto, Special	1,48,894	1,45,000	1,48,000	1,50,000	
Grants-in-aid	5,87,188	5,89,000	5,86,000	6,35,000	Increase due to larger grants to primary schools.
Scholarships	1,89,627	1,93,000	1,91,000	1,93,000	
Miscellaneous	47,246	40,000	42,000	46,000	Increased expenditure on the higher training of young men and on the payment of rewards to teachers and pupils in Sanskrit tols, &c.
Refunds	5,595	2,000	4,000	4,000	
Total ...	25,37,481	25,73,000	25,45,000	26,46,000	

24. *Medical—*

	Rs.	Rs.	Rs.	Rs.	
Medical establishment	5,97,539	5,86,000	6,22,000	6,33,000	Increase due to exchange compensation allowance (Rs. 48,000 in 1894-95).
Hospitals and dispensaries	4,04,035	3,83,000	4,27,000	4,13,000	Ditto ditto (Rs. 7,000).
Sanitation and vaccination	1,90,358	1,92,000	2,08,000	2,13,500	
Grants for medical purposes	4,077	3,500	4,000	4,000	
Medical Schools and Colleges ...	2,65,343	2,68,000	2,82,000	2,80,800	Increase due to exchange compensation allowance, Rs. 14,000.
Lunatic Asylum	1,12,085	1,10,000	1,14,000	1,15,000	
Special Hospitals	15,805	16,000	16,000	16,000	
Chemical Examiner	23,928	26,000	26,000	27,700	Increase due to the appointment of an Additional Assistant Chemical Examiner.
Refunds	321	500	1,000	1,000	
Total ...	16,12,491	15,85,000	17,00,000	17,04,000	

25. *Political—*

	Rs.	Rs.	Rs.	Rs.	
Entertainment of Envoys and Chiefs ...	1,471	9,000	1,000	9,000	
Durbar presents and allowances to vakeels, &c.	3,052	17,000	10,000	17,000	
Miscellaneous	7,977	3,000	5,000	3,000	
Total ...	12,500	29,000	16,000	29,000	

26. *Scientific and other Minor Departments —*

	Rs.	Rs.	Rs.	Rs.	
Provincial Museums	25,436	16,140	20,000	18,200	
Donations to Scientific Societies ...	14,000	14,000	14,000	14,000	
Experimental cultivation	18,750	19,500	20,000	21,500	
Cinchona plantations	1,05,347	1,03,550	1,60,000	1,75,000	Increase partly due to the provision of Rs. 50,000 as part of the purchase-money of the Nimbong Cinchona Plantation which is to be paid in three years, and partly also for the maintenance of the Plantation.
Public Exhibitions and Fairs	2,080	12,350	12,000	2,000	The figures for 1893-94 include a special contribution of Rs. 10,000 on account of representation of Indian tea at the Chicago Exhibition.
Imperial Institute	430	500	1,000	.....	
Veterinary charges	2,281	19,000	9,000	22,000	Increase due to provision made for the keep of cattle and horses which it is expected will be sent to the hospital by private persons on payment.
Botanic and other Public Gardens ...	1,06,775	1,10,000	1,10,000	1,14,100	
Emigration	22,705	22,760	23,000	23,500	
Census	1,511	1,700	3,000	2,000	
Registration of railway traffic	5,254	2,320	4,000	3,500	
Registration of river and road-borne traffic	17,430	18,110	18,000	18,000	
Provincial statistics	2,037	2,500	8,000	5,200	
Examinations	2,800	3,000	3,000	3,000	
Refunds	570	170	.....	500	
Charges in connection with the Indian Factories Act	13,250	18,400	18,000	19,500	
Total ...	3,40,665	3,64,000	4,23,000	4,42,000	

29. *Superannuation—*

Superannuation and retired allowances	16,71,133	17,20,000	17,13,000	18,20,000	Based on actual claims subject to transfers and lapses by the death of grantees.
Compassionate allowances	25,711	22,000	20,000	22,000	
Gratuities	6,024	8,000	*17,000	8,000	* The revised estimate for 1893-94 includes a payment of Rs. 10,000 to Captain E. W. Petley for loss of appointment of Port Officer, Calcutta.
Bonus to officers of the Public Works Department.	.....	.....	.....	.....	
Refunds	.....	.....	.....	.....	
Total ...	17,02,868	17,50,000	17,50,000	18,50,000	

30. *Stationery and Printing—*

Heads.	Actuals, 1892-93.	Sanctioned estimate, 1893-94.	Revised estimate, 1893-94.	Estimate, 1894-95.	Remarks.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
Stationery Office at the Presidency ...	1,53,222	1,33,530	1,60,000	1,59,000	Increased expenditure on account of packing, freight, &c.
Stationery purchased in the country ...	70,456	70,000	70,000	70,000	
Government presses	3,63,405	3,46,300	4,00,000	3,76,000	Increase due to a provision of Rs. 20,000 for strengthening the Account Department of the Secretariat Press.
Printing at private presses ...	371	...	1,000	...	
Stationery supplied from Central Stores	7,70,369	7,53,000	7,75,000	7,70,000	Increase based on actuals.
Refunds	486	2,170	.....	1,000	
Total ...	13,58,309	13,05,000	14,06,000	13,76,000	

32. *Miscellaneous—*

	Rs.	Rs.	Rs.	Rs.	
Travelling allowances to Officers attending examinations	3,557	3,000	4,000	4,000	
Rewards for proficiency in Oriental languages, and allowance to Language Examination Committee	4,000	8,000	8,000	6,000	
Cost of books and publications ...	604	1,000	1,000	1,000	
Donations for charitable purposes ...	94,331	1,05,000	95,000	1,00,000	Includes provision for the annual contribution of Rs. 8,000 for the maintenance of the Albert Victor Leper Asylum.
Charges on account of European vagrants	6,029	5,000	5,000	6,000	
Rewards for destruction of wild animals	18,593	17,000	17,000	18,000	
Petty establishment	30,452	19,000	34,000	29,200	
Special Commissions of Enquiry ...	4,591	10,000	.....	10,000	
Rents, rates and taxes	20,914	24,000	40,000	24,000	
Miscellaneous and unforeseen charges...	25,064	20,500	28,000	22,500	
Miscellaneous refunds	3,515	10,000	3,000	4,000	
Contract contingencies—Magistrates' miscellaneous.	.....	6,500	1,000	1,400	
Total ...	2,11,050	2,29,000	2,36,000	2,27,000	

40. *Subsidised Company's Land, &c.—*

	Rs.	Rs.	Rs.	Rs.	
Law charges in connection with the Duars Railway	25,350	1,000	3,000	.....	

41. *Miscellaneous Railway Expenditure—*

	Rs.	Rs.	Rs.	Rs.	
Sultanpur-Bogra Railway Survey ...	.....	.....	1,000	.....	A grant of Rs. 1,206 was sanctioned to adjust the charges incurred by the Manager of the Eastern Bengal State Railway for establishment employed in marking out the land for the Sultanpur-Bogra Railway.

42. *Irrigation Major Works (Working Expenses)—*

	Rs.	Rs.	Rs.	Rs.	
Orissa Canals	4,75,507	4,30,000	.....	4,70,000	
Midnapore Canals	1,86,577	2,29,000	... ..	2,50,000	
Hidjili Tidal Canal	31,776	55,000	.....	50,000	
Sone Canals	7,01,483	6,84,000	.....	7,00,000	
Total ...	13,95,343	13,98,000	14,25,000	14,70,000	

42. *Irrigation Major Works (Interest on Debt)—*

	Rs.	Rs.	Rs.	Rs.	
Orissa Project	9,91,531	10,08,000			
Midnapore Canal	3,29,593	3,30,000			
Hidjili Tidal Canal	71,820	72,000			
Sone Project	10,30,409	10,38,000			
Total ...	24,23,353	24,48,000	24,43,000	24,59,000	

43. *Minor Works and Navigation in charge of the Public Works Department—*

Works for which Capital and Revenue Accounts are kept.	Rs.	Rs.	Rs.	Rs.	
Capital.					
Calcutta and Eastern Canals	72,923	.....		44,000	
Hidjili Tidal Canal	38,319	1,00,000		1,26,000	
Orissa Coast Canal	2,460	1,25,000		20,000	
Damodar Project	—1,200	.....		.....	
Orissa Canals	.....	.....		30,000	
Sone Canals	.....	.....		6,000	
Total Capital ...	1,12,502	2,25,000		2,26,000	

Heads.	Actuals, 1892-93.	Sanctioned estimate, 1893-94.	Revised estimate, 1893-94.	Estimate, 1894-95.	Remarks.
1	2	3	4	5	6
Revenue.	Rs.	Rs.	Rs.	Rs.	
Orissa Coast Canal	76,322	69,000	.....	71,000	
Calcutta and Eastern Canals	2,59,751	2,70,400	.....	2,75,700	
Saran Canals	13,502	20,300	.....	20,300	
Total Revenue ...	3,29,575	3,59,700	.....	3,67,000	
Total Works for which Capital and Revenue accounts are kept	4,42,077	5,84,700	.....	5,93,000	
Works for which only Revenue accounts are kept.					
Nadia rivers	1,23,072	1,01,000	.....	1,22,000	
Works for which neither Capital nor Revenue accounts are kept.					
Eden Canal	37,230	97,900	.....	1,08,000	
Teur Canal	10,032				
Total Works for which neither Capital nor Revenue accounts are kept ...	47,262	97,900	.....	1,08,000	
Total Irrigation and Navigation Works	6,12,411	7,83,600	.....	8,23,000	
Agricultural Works.					
Government embankments and works for the improvement of Government and escheated estates	6,32,520		.....		
Midnapore takavi embankments under contract	55,087	7,74,400	.....	7,49,000	
Gandak takavi embankments under contract	63,920		.....		
Works in charge of civil offices					
Total Agricultural ...	7,81,750	7,74,400	.....	7,49,000	
Grand Total ...	13,94,161	15,58,000	* 14,75,000	15,72,000	Details not communicated by the Government of India.

45. *Civil Works in charge of Public Works Department—*

	Rs.	Rs.	Rs.	Rs.	
Original works	12,01,732	11,05,952	.....	.....	
Repairs	8,49,457	8,91,782	.....	.....	
Establishment	7,19,896	7,06,040	.....	.....	
Tools and Plant	26,967	39,226	.....	.....	
Suspense	—74,104	.....	..... *	..... *	* Details not communicated by the Government of India.
Total ...	27,23,928	27,43,000	25,38,000	26,36,000	

45. *Civil Works in charge of the Civil Department—*

	Rs.	Rs.	Rs.	Rs.	
Ferry charges	5,305	12,000	10,000	10,000	
Contributions	34,285	60,000	60,000	50,000	
Refunds	20,331	20,000	20,000	20,000	
Civil Buildings.					
New works	(a) 5,907	.....	.....	.....	(a) Represents the cost of constructing a new circuit-house at Dhenkanal, Cuttack.
Communications.					
Repairs	(b) 2,910	.....	.....	.....	(b) Represents the cost of repairs of the Buxa road.
Miscellaneous Improvements.					
New works	(c) 55,238	.....	.....	.....	(c) Represents the cost for the purchase of the cantonment lands at Lebong spur.
Repairs	.....	.....	.....	.....	
South Lushai Hills	57,226	92,000	59,000	58,000	
Improvement at Hastings	.....	41,900	41,000	.....	
Total ...	1,81,202	2,25,000	1,90,000	1,38,000	

The Hon'ble MR. BOURDILLON said:—"Before I reply to the questions of which notice has been given, I must take the liberty of calling the attention of hon'ble members to a fact which must I believe be generally known, but which is very frequently forgotten, although it is essential that all should constantly bear it in mind, and that is that Budget provision is an entirely different thing from sanction. The Budget is merely a forecast of probable expenditure, and the fact that a sum has been entered therein is no authority whatever for expenditure: every one of the many items which go to make up the grand total of expenditure requires the definite sanction of a particular authority under precise rules which are well-known to all disbursing officers. Consequently, when a grant or allotment is made, it is by no means certain that the whole or indeed any part of it will be expended."

RECEIPTS.

STAMP REVENUE.

The Hon'ble BABU SURENDRANATH BANERJEE asked—

I. The receipts from "Stamps" under Head IV of the Budget have been estimated at Rs. 1,20,38,000 for 1894-95. Information is solicited as to how much of this sum is to be credited under Law and Justice as representing stamp revenue derived from proceedings in connection with the Courts of Law.

The expenditure under the head of Courts of Law (Head 19B) is estimated at Rs. 88,76,000 for 1894-95; the receipts from the Courts of Law (Head XVI) are estimated at Rs. 9,04,000 for 1894-95. There is thus a heavy deficit. Is not this deficit made good from the Stamp revenue? Is any surplus balance left? If so, what is the amount of the surplus balance to the credit of the Courts of Law?

The Hon'ble MR. BOURDILLON replied:—

"The revenue shown under "Stamps" (Head IV) is collected under two Acts—the Indian Stamp Act I of 1879 and the Court-fees Act VII of 1870. Stamps prescribed by the latter are called indifferently judicial or court-fee stamps, and the receipts from them for 1894-95 may be taken at Rs. 1,14,25,000. Three-fourths of this sum is credited to Provincial Funds, so that out of the total of Rs. 1,20,38,000, the sum of Rs. 85,69,000 represents the receipts to be derived by the Local Government in 1894-95 from court-fees levied in stamps. These receipts are not credited to Law and Justice at all, but to the general head of Stamps, as the Budget shows.

The deficit referred to by the Hon'ble Member is met from the general revenues of the Province, and no comparison is made in these accounts between receipts from Stamps on the one hand, and expenditure upon Courts of Law on the other.

EXCISE.

The Hon'ble SURENDRANATH BANERJEE asked:—

II. Receipts for license and distillery fees and duties for the sale of liquors and drugs under Head V, "Excise," are estimated for 1894-95 at Rs. 91,50,000. How much of this revenue would be derived from outstills, stating the number of outstills? What was the number of outstills in 1893-94, and the revenue derived therefrom? The explanatory note says that administrative reforms have been introduced, rendering more elastic the arrangements for settling shops for the sale of country-spirits. What is the nature of these arrangements? Are they at all calculated to increase the consumption of country-spirits?

The Hon'ble MR. BOURDILLON replied:—

"Judging from the actuals for 1892-93, and the figures for nine months of 1893-94, the revenue from outstills during 1894-95 may be estimated at twenty-six and-a-half lakhs of rupees. The number of outstills in 1893-94 was 2,004, but the revenue derived therefrom cannot at present be stated.

"The administrative reforms referred to in the explanatory note comprise the concession to local officers of a larger discretion in regard to the upset price of shops and stills, and the withdrawal of certain restrictions on the number of vats and the size of stills. Experience has shown that, owing to a disregard of local conditions, the upset price has sometimes been fixed too high, with the result that the shops remain unlet. In these circumstances the Government revenue suffers unnecessarily in areas where the shops have not been let, the licensees of neighbouring shops obtain a profit which they were not intended to get, and a strong incentive is offered to the distillation of illicit liquor. District officers have accordingly been authorised to lower the upset prices wherever the circumstances demand it. These orders are not calculated to increase the consumption of country liquor, but merely to prevent illicit liquor from passing into consumption without taxation.

PROVINCIAL RATES.

The Hon'ble BABU SURENDRANATH BANERJEE asked—

III. Under Head VI, "Provincial rates," the revised estimate as regards the Public Works cess for 1893-94 is fixed at the sum of Rs. 41,65,000. Will the Government state how much of this sum was spent upon ordinary public works, and how much for protection against famine and upon the following extraordinary public works: the three irrigation canals on the Sone, in Orissa and at Midnapore, and the State Railways of Port Canning, Nalhati, Northern Bengal and Tirhut?

The Hon'ble MR. BOURDILLON replied:—

"This question has apparently been asked with reference to the arrangement sanctioned by the Government of India in 1877, when the management of certain works classed as productive public works was made over to the Government of Bengal, together with the responsibility for the payment of interest on the capital expended on their construction. In order to enable the Local Government to meet this burden, the Provincial Public Works cess was introduced, and Provincial responsibility for all productive public works existing and prospective was definitely assumed: at the same time the Local Government was given full liberty to utilize the balance, if any, of the proceeds of the cess on other works tending to the improvement of the country. As explained in reply to a similar question put before this Council on the 9th February 1894, no separate account is maintained, in which the receipts from the cess are balanced against the definite expenditure for which the cess was imposed. The possibility of doing this has been destroyed by the system on which the Provincial contracts are framed, under which the whole income entrusted to the Provincial Government is balanced against the whole expenditure imposed upon it, and no special hypthecation of particular sources of revenue to particular modes of outlay can be maintained.

"The following general information, however, can be given. In the first place the Provincial Government has been relieved of all administrative charges connected with railways, and especially of the charge for interest on account of the railways mentioned above. As regards canals, the interest payable for 1894-95 on the capital outlay on the three canals mentioned above, which are classed as "Productive" or "Major works," amounts to about 24½ lakhs. The difference between this sum and the estimated receipts (42 lakhs) is about 17½ lakhs. Against this sum may be placed the 8 lakhs granted in 1894-95 for Irrigation Minor Works, plus the 7½ lakhs granted for embankments, plus the 7 lakhs to be expended on roads, plus a considerable part of the 5½ lakhs granted to District Boards and shown under the head of Contributions. All this expenditure can, by the spirit and letter of the law, be debited to the Public Works cess, and it greatly exceeds the receipts from that cess.

CINCHONA CULTIVATION.

The Hon'ble BABU SURENDRANATH BANERJEE asked—

IV. Under Head XXI, "Scientific and other Minor Departments," the estimate of receipts from cinchona plantations in 1894-95 is put down at

Rs. 1,25,000 against Rs. 1,35,000 in the revised estimates of 1893-94. Does the falling off indicate want of appreciation by the people of the system of selling quinine in small packets through the agency of the post-office? Will Government state how much was realized from such sales during 1892-93 and 1893-94?

The Hon'ble MR. BOURDILLON replied:—

"The actual receipts in 1892-93 under the sub-head "Cinchona Plantations" were Rs. 1,18,000; and in view of the growing popularity of the pice-packets of quinine supplied through the post-offices, the estimate for 1894-95 has been placed at Rs. 1,25,000. The reason why the revised estimate for 1893-94 was placed Rs. 10,000 higher than the sanctioned estimate is that in that year unusually large quantities of the drug were supplied to the Medical Store Department at Mian Mir.

"With regard to the second part of the question, 475lbs. of quinine were issued in 1892-93 to be made up into pice-packets, and 1,490lbs. were issued in 1893-94. The receipts credited were Rs. 569 from 1st Decemeer 1892 to 31st March 1893, and Rs. 21,492 from 1st April 1893 to 31st March 1894.

"These figures will show that far from there being a want of appreciation of the system, the demand for the pice-packets is rapidly increasing, and quinine for this purpose has been supplied to Assam and the Central Provinces, while negotiations are still going on for supplying Burma: the Madras Government has adopted the Bengal system for the distribution of its own quinine grown in the Nilgiris."

VITARINARY.

The Hon'ble BNBU SURENDRANATH BBNERJEE asked—

V. Under the head of "Scientific and other Minor Departments" (No. XXI), the falling off in the veterinary receipts from Rs. 25,000 in 1892-93 to Rs. 5,000, the estimate for 1894-95, is not explained. Similarly, the falling off in Sone Canal receipts under Head XXIX, "Major Works (Direct Receipts)" from Rs. 10,56,373 in 1892-93 to Rs. 8,35,000, the estimate for 1894-95, is not explained.

The Hon'ble MR. BOURDILLON replied:—

"The information as to veterinary receipts has already been furnished, and will be found in paragraphs 18 and 37 of the explanatory note. The amount shown against "Veterinary receipts" for 1892-93 represents the contribution of Sir Dinshaw Manockji Petit of Bombay towards the cost of constructing the Veterinary School and Hospital at Belgachia. The sum of Rs. 5,000 shown for 1894-95. is the estimate of fees to be paid by owners of cattle and horses for the keep of their animals while in the hospital.

"The high receipts under "Sone Canals" in 1892-93 were due partly to extensive rabi irrigation at the beginning of 1892 induced by the early cessation of the preceding rains and partly to large recoveries of the arrears of previous years. The system of collection has now been placed on a satisfactory footing, and few or no arrears are allowed to accrue: consequently the estimate for 1894-95 represents the current demand only. The Hon'ble Member is doubtless aware that the receipts from irrigation canals fluctuate with the rainfall.

CIVIL WORKS.

The Hon'ble BABU SURENDRANATH BANERJEE asked—

VI. Under Head XXXII there is a steady falling off in the ordinary normal receipts under "Civil works in charge of the Public Works Department," which is not explained. The actuals for 1892-93 came up to Rs. 1,63,060; the revised estimates for 1893-94 came up to Rs. 1,30,000; the estimates for 1894-95 have been fixed at Rs. 1,20,000. This is not explained

by the following remarks made in the explanatory note :—"The receipts under Civil Works were swelled by better revenue from ferries, but chiefly by a special payment of Rs. 99,250 by the Darjeeling-Himalayan Railway in settlement of a disputed claim."

The Hon'ble Mr. Bourdillon replied:—

"The remarks quoted from paragraph 7 of the explanatory notes regarding the increase of revenue in 1893-94 refer to the Civil Works receipts as a whole, and not to the special item of ordinary receipts from Civil Works in charge of the Public Works Department. These ordinary receipts are derived partly from the sale proceeds of buildings, old materials, and tools and plant, and must necessarily vary greatly from year to year according to the materials available for disposal."

FERRY RECEIPTS.

The Hon'ble Babu Surendranath Banerjee asked—

VII. Will the Government state the total amount of the ferry receipts under Head XXXII? How much of it is made over to the District Boards and how much absorbed in the Provincial funds? Is there any rule followed in making this division of the ferry receipts between the Provincial and the Local Funds?

The Hon'ble Mr. Bourdillon replied:—

Answer.—The receipts from ferries credited to the Provincial and District Funds respectively are as follows:—

		1892-93 (actuals). Rs.	1894-95 (estimate). Rs.
Provincial funds	...	2,24,065	2,25,000
District funds	...	3,68,771	3,85,000
Total	...	5,92,836	6,10,000

"These receipts are divided between the Provincial Government and District Boards according to no fixed proportion: the total contribution to District Funds is an aggregate of many district grants, each of which was separately allotted on the merits of the case. On the formation of District Boards under the Local Self-Government Act, the control of certain branches of the Provincial administration was made over to those bodies, and when it appeared that the aggregate cost of maintaining these departments in their then state of efficiency would exceed the departmental receipts, the ferry revenue was selected as a convenient vehicle for adjusting the difference, and the deficit was made good by the transfer to the District Board of a certain number of the ferries of the district, the net proceeds of which were expected to make up the deficiency. The remainder of the ferries have been retained under the direct management of Government. In districts where the receipts from all the ferries were insufficient to cover the deficit, special additional grants have been made from the Provincial Fund to place the District Fund in equilibrium."

EXPENDITURE.

SALES OF MENIALS.

The Hon'ble Babu Surendranath Banerjee asked—

VIII. The estimates bear no indication of any increased expenditure due to compensation for dearness of provisions to the menial servants of Government. Will Government state whether any such compensation was paid, and

if so, what was the amount, and whether, in view of the long-continued scarcity prices in several districts during the expiring financial year, Government considers the grant adequate to relieve the hardship caused to its poorly-paid servants by high prices?

The Hon'ble MR. BOURDILLON replied:—

"The payment of compensation for dearness of provisions is governed by the orders contained in section 72 of the Civil Account Code, according to which, when in any district common rice is dearer than one rupee for 12 seers, the pay of all menial servants in such districts drawing Rs. 5 or less a month as whole-time servants of Government may be raised by one rupee a month till the 31st December 1893. When the common food-grain of the district becomes dearer than 10 seers for the rupee, Government may sanction the grant of Re. 1-8 per mensem to all whole-time servants whose pay was not higher than Rs. 12 a month. Advantage was taken of these provisions during the past year, but the Financial Department of this Government does not possess the detailed figures showing the amount expended under this head."

CUSTOMS ESTABLISHMENT.

The Hon'ble BABU SURENDRANATH BANERJEE asked—

IX. Under the sub-head Customs in Calcutta (Head IX), the expenditure has increased from Rs. 5,17,000, the revised estimate for 1893-94, to Rs. 5,38,200, the estimate for 1894-95. It was explained that the increase is partly due to exchange compensation allowance and partly to the entertainment of additional preventive Wharf establishments provisionally sanctioned in connection with the shipment and loading of goods at the Kidderpore Docks. If the establishment was appointed provisionally, will it be required for the whole year, especially having regard to the fact that the Docks are so little used?

The Hon'ble MR. BOURDILLON replied:—

"It is impossible to say for how long the establishment will be entertained, or whether it will be entertained at all. A small provision has been made to meet the contingency of their employment, and any unspent portion of the allotment will lapse to Government at the close of the year."

LAW AND JUSTICE.

The Hon'ble BABU SURENDRANATH BANERJEE asked—

X. Under the head of Law and Justice (19A) the expenditure on the Civil and Sessions Courts has risen from Rs. 45,93,000, the revised estimate for 1893-94, to Rs. 46,37,000, the estimate for 1894-95. The explanatory note says that provision has been made for the appointment of an Additional Judge for the districts of Dacca, Jessore and Faridpur, and two Munsifs, together with increased provision for their establishment. Does the Government consider the provision sufficient to meet the increasing pressure of work on the subordinate judiciary of the country?

The Hon'ble MR. BOURDILLON replied:—

"As stated in paragraph 10 of the explanatory notes, the estimate for 1894-95 provides for an increase of more than a lakh over the revised estimate for 1893-94 for improvements in the administration of justice, and the Government considers that the increase is adequate for the present.

"The Hon'ble Member is doubtless aware that a very large increase in the number of Subordinate Judges and Munsifs took place in the years 1888, 1889, and 1890, after prolonged discussion between the Bengal Government and the High Court and the Government of India."

JAIL EXPENDITURE.

The Hon'ble BABU SURENDRANATH BANERJEE asked—

XI. In explaining the increase in Jail expenditure under head 19B, the explanatory note says:—"With a steadily increasing jail population, jail expenditure on clothing and rations must necessarily rise." This, however, would not explain the increase in the charge for superintendence from Rs. 52,836, the sanctioned estimate for 1893-94, to Rs. 55,000, the estimate for 1894-95. What was the jail population for 1892-93 and 1893-94?

In explaining the increase of expenditure under Jails, no reference is made to the prevailing high prices of food-grains. Have such high prices contributed to increased expenditure? If so, to what extent?

The Hon'ble MR. BOURDILLON replied:—

"The small increase in the charge for superintendence from Rs. 52,836 to Rs. 55,000 is due principally to exchange compensation allowance (Rs. 1,500), to the annual increments in the pay of clerks (Rs. 992), and to travelling allowance.

"In 1892, the daily average jail population of the Province was 17,180: in 1893, it was 17,724.

"The increase of expenditure under the head of Rations is due partly to the increasing jail population and partly to the high price of food-grains.

"It is impossible to give exact figures showing how far the estimated increase is due to the higher price of food. Statistics showing the variations in the price of the principal articles of diet are published every year in the Annual Resolution of Government on Jail Administration. It was stated in last year's Resolution that the average price of rice rose from Rs. 2-1-9 per maund in 1891 to Rs. 2-9-1 in 1892."

POLICE CHARGES.

The Hon'ble BABU SURENDRANATH BANERJEE asked—

XII. The expenditure under head 20 "Police," sub-head "District Executive Force," has risen from Rs. 40,30,000, the revised estimate for 1893-94, to Rs. 42,99,000, the estimate for 1894-95. The explanation given is, that the increase is provided to carry out improvements recommended by the Police Committee, and also for exchange compensation allowance. Is it proposed to carry out the views of the Police Committee in the matter of the increase of pay recommended by the Committee to Sub-Inspectors and Inspectors of Police?

The Hon'ble MR. BOURDILLON replied:—

"The proposals submitted to the Government of India contemplated a total expenditure of Rs. 3,08,309 during the first year in which they were in operation, but in the absence of sufficient funds the most important items only have been selected as follow:—

	Rs.
(*a*) Cost of increased allowances for holding charge of a station	1,53,240
(*b*) One-tenth of the cost of substituting Sub-Inspectors for head-constables*	28,206
(*c*) Cost of increasing constabulary employed on duties other than investigation	22,310
(*d*) Cost of free kits for ditto	4,665
(*e*) Cost of giving to Military Police recruits the minimum pay of sepoys as soon as they are efficient	480
Total ...	2,08,901

* (Scheme to be carried out in ten years.)

"As will be seen from items (*a*) and (*b*), three-fourths of the proposed expenditure will be devoted to the better payment of the superior grades of native officers in the district executive force."

EDUCATION AND MEDICAL.

The Hon'ble BABU SURENDRANATH BANERJEE asked—

XIII. An explanation is solicited as to why there has been a decrease in expenditure in the following items under Heads 22 "Education" and 24 "Medical"?

(*a*) The expenditure on "Government Schools, General" for 1893-94 was Rs. 5,35,000; the estimate for 1894-95 has been fixed at Rs. 5,30,000, though no doubt under the general head of Education the estimate provides for an increase of a lakh of rupees, a part of which is due to exchange compensation allowance.

(*b*) The expenditure on hospitals and dispensaries for 1893-94 was Rs. 4,27,000; the estimate for 1894-95 has been fixed at Rs. 4,13,000.

The Hon'ble MR. BOURDILLON replied:—

"(*a*) The decrease of Rs. 5,000 under 'Government Schools, General' in 1894-95 compared with the grant for 1893-94 is due to a reduction in the teaching staff of the Hindu and Hare Schools, which will take place upon the retirement of certain teachers, whose places will not be filled up. The total saving in consequence of such retirements, it is anticipated, will amount to Rs. 9,600, but as the arrangement will not have full effect till September, 1894, a reduction of Rs. 5,000 only has been made in the Budget.

"(*b*) The revised estimate of expenditure under 'Hospitals and Dispensaries' for 1893-94 is Rs. 4,27,000. It includes heavy expenditure for medical stores and clothing of patients, which, it is anticipated, will not be so high in 1894-95. The actuals of 1892-93 were Rs. 4,04,000, and a provision of Rs. 4,13,000 is considered to be ample for 1894-95."

DURBAR PRESENTS.

The Hon'ble BABU SURENDRANATH BANERJEE asked—

XIV. Explanation is solicited as to why the expenditure on Durbar Presents, &c., under Head 25, "Political," has been estimated at Rs. 17,000 for 1894-95, when the actuals for 1893-94 came up to only Rs. 10,000?

The Hon'ble MR. BOURDILLON replied:—

"The actuals of any one year cannot possibly be taken as a safe guide in framing an estimate under a head of expenditure subject to such fluctuations as this is. The actuals for the four years previous to 1893-94 were:—

			Rs.
1889-90	...	...	17,000
1890-91	...	...	17,000
1891-92	...	...	27,000
1892-93	...	...	3,000

and the revised estimate (not the actuals) for 1893-94 stands at Rs. 10,000. The sum of Rs. 17,000 estimated for 1894-95 thus represents about the average of the previous five years."

CANALS EXPENDITURE.

The Hon'ble BABU SURENDRANATH BANERJEE asked—

XV. An explanation is solicited as to why the working expenses of the Midnapore Canal under Head 42 Irrigation—Major Works have been estimated at Rs. 2,50,000, when the sanctioned estimate for 1893-94 came up to Rs. 2,29,000, and as to why the working expenses of the Sone Canals have been estimated at Rs. 7,00,000 for 1894-95, when the sanctioned estimate for 1893-94 came up to Rs. 6,84,000.

The Hon'ble MR. BOURDILLON replied:—

"Of the increase of Rs. 21,000 in the working expenses of the Midnapore Canal for 1894-95 on the sanctioned grant for 1893-94, about

Rs. 16,000 is under Establishment, due partly to the revision of grades and pay, and partly to exchange compensation allowance, and the remainder is for a provision for revetting with stone the banks of the canal to protect them against the damage caused by the wash of steamers.

"The increase in Sone Canals is wholly under Establishment, and is due to causes such as those mentioned above."

SPECIAL COMMISSIONS OF ENQUIRY.

The Hon'ble BABU SURENDRANATH BANERJEE asked—

XVI. An explanation is solicited as to why under Head 32 "Miscellaneous," a sum of Rs. 10,000 has been estimated for 1894-95 for special commissions of enquiry? Is any Special Commission under contemplation?

The Hon'ble MR. BOURDILLON replied:—

"It is impossible to foretell the necessity of commissions such as these, but it is usual to keep a small reserve to meet the cost of any commission that may be appointed. No Special Commission is under contemplation."

CALCUTTA PILOTAGE.

The Hon'ble MR. STUART asked—

XVII. Will the Government state what are the receipts and expenditure on account of Calcutta Pilotage? The items under the head of Marine do not show clearly what the total profit on pilotage is?

The Hon'ble MR. BOURDILLON replied:—

"The receipts aggregated 8½ lakhs in 1892-93, and the charges about 10½ lakhs, of which Rs. 8,42,000 were incurred in India, and the balance in England. The charges in England comprise leave allowances to Pilots, pensions to Pilots or their widows and families, and outfit and passage money of leadsman apprentices. The accounts for 1893-94 have not yet been made up.

"A statement attached to the printed copy of this reply shows that during the last 11 years there has been an average loss on pilotage amounting to about Rs. 2,15,000 per annum."

Statement showing the receipts and charges of the Pilotage Fund from 1882-83 *to* .

YEARS.	Receipts.	CHARGES.			Surplus + or deficit—
		Paid in India.	Paid in England.	Total.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1882-83 ...	9,23,062	9,49,539	1,98,067	11,47,606	—2,24,544
1883-84 ...	8,76,585	8,71,828	1,88,896	10,60,724	—1,84,139
1884-85 ...	7,48,641	7,92,827	1,87,273	9,80,100	—2,31,459
1885-86 ...	8,30,130	7,82,053	1,89,462	9,71,515	—1,41,385
1886-87 ...	8,56,236	8,18,568	2,06,420	10,24,988	—1,68,752
1887-88 ...	8,75,282	8,10,884	2,11,640	10,22,524	—1,47,242
1888-89 ...	8,81,836	9,88,372	2,05,348	11,93,720	—3,11,884
1889-90 ...	8,18,922	11,15,684	2,24,063	13,39,747	—5,20,825
1890-91 ...	8,57,952	8,03,610	2,00,361	10,03,971	—1,46,019
1891-92 ...	9,01,447	8,20,617	1,85,233	10,05,850	—1,04,403
1892-93 ...	8,50,200	8,41,846	2,04,866	10,46,712	—1,96,512
1893-94 ...					
1894-95 ...					
1895-96 ...					
1896-97 ...					
1897-98 ...					
1898-99 ...					
1899-1900 ...					

SMALL CAUSE COURTS.

The Hon'ble MR. STUART asked—

XVIII. Will the Government say what are the receipts and expenditure on account of the Small Cause Court, and what is the profit or loss on its working?

The Hon'ble MR. BOURDILLON replied :—

"The annual report and returns of the Calcutta Court of Small Causes for 1893 show that the total receipts amounted to Rs. 3,68,591, and the total expenditure, including refunds of receipts amounting to Rs. 47,074, was Rs. 2,16,444, giving an apparent profit of about a lakh and-a-half of rupees on the year's working. The charges, however, do not include the cost of pensions paid to retired officers of the Court, nor the price of stationery supplied, nor Public Works expenses, all of which are shown under other heads of account."

The Hon'ble MR. BOURDILLON moved for the discussion of the Bengal Provincial Service Budget for 1894-95.

The Hon'ble MR. STUART said:—"I congratulate you, Sir, and the Hon'ble the Financial Secretary in the increasing revenue disclosed by the revised Budget for the year 1893-94, and I trust that the improvement will continue during the year 1894-95. The appendices attached to the financial statement are an improvement upon the plan adopted last year, when only a bare abstract statement was presented. The detailed particulars given in them add considerably to their value and elucidate many points. I regret to notice that there is a deficit of Rs. 4,70,000 in the Budget for 1894-95, apart from the three lakhs handed over to the Imperial Government. Budgetting for a deficit, however, seems to be the order of the day, and we have the example of higher authority in adopting that course. In the present instance I do not disapprove, for I consider that there is no use in showing tempting surpluses to catch the eye of an impecunious Imperial Finance Minister. Regarding the special contribution of three lakhs, as it is called, to the Imperial Revenues, it is not, I understand, allowed by the Rules of this Council to criticise the action of the Imperial Government. But I presume I may be allowed to express a hope that the Imperial Government will, on the first opportunity, refund this forced loan. In time of war, as has been done before, or of any special distress, such as famine or other calamity, I would gladly support such a contribution, but in the present too well-known circumstances, I desire to record my emphatic protest.

"As regards the Small Cause Court, the Hon'ble MR RISLEY explained last year that the receipts under the head of Courts of Law formed only a portion of the total receipts, but he was unable at that time to state what the total receipts really were. We are now informed by the Hon'ble MR. BOURDILLON that the gross profits derived from the Small Cause Court, apart from deductions for pensions and certain other items, amount to one-and-a-half lakhs. Roughly, we may take it that after paying these expenses there was at least a profit of one lakh per annum. I notice, however, as stated in the explanatory note, that a reduction in the establishment and other expenditure of that Court has been made on the report of Mr. Beighton, but I gather that this reduction of establishment has not improved the efficiency of the Court; at least it is but seldom the case that reduction in expenditure leads to increased efficiency, and it appeared from the statement of the Hon'ble the Financial Secretary that the reduction was hardly necessary for the sake of mere economy, seeing that there has been a large profit.

"For many years there has been a very substantial profit, exceeding a lakh of rupees yearly, on the working of the Small Cause Court, and I venture to maintain that our finances cannot be considered to be in a satisfactory state as long as the Government depends on profits derived from the administration of justice. It is contrary to the views of the most eminent jurists that justice should be taxed: and though the hon'ble member spoke in his explanatory note of the luxury of litigation, I look upon the expression as a little joke on his part, and not as the serious opinion of a responsible administrator; for, however much the Government may want to curb the litigiousness

of the people, it must be borne in mind that any unnecessary expense in dispensing justice is a distinct hardship and injustice to the poor suitor. These remarks apply with equal force to the Civil Courts throughout the whole of Bengal, for, as far as I can gather from this statement, the receipts from stamp fees and the general receipts from the administration of justice in the Civil Courts cover not only the whole expense of those Courts, but also the whole cost of the Criminal Courts, and leave a surplus to the Government of about thirty lakhs, of which apparently the Government of India receives twenty-five lakhs. I would like to ask the Hon'ble the Financial Secretary to furnish the Council, on an early occasion, with a statement of the receipts and expenditure of the Small Cause Court for the past ten years, and also with a copy of Mr. Beighton's report on that Court."

The Hon'ble BABU SURENDRANATH BANERJEE said:—"As this is the first occasion on which the Provincial Budget is being discussed by the enlarged Council, it may not be out of place to express our sense of recognition of the great boon which has been conferred upon the members of this Council. I am well aware of the limitation under which this right has to be exercised—we may discuss, but we cannot divide the house; nevertheless such a discussion is calculated to place the financial administration of the province in touch with popular opinion. Restricted as the right is, its judicious exercise makes a heavy demand upon the responsibility of the non-official members of this Council in the discharge of which we have to contend against difficulties of no ordinary magnitude. I do not make this a matter of complaint. I should not be justified in making it a matter of complaint, but I state the bare truth when I say that in regard to financial matters, the Government is the master of the situation, the Government is in possession of all material information bearing upon the financial situation. Our enquiries and our observations are necessarily based upon imperfect data, and we have accordingly to throw ourselves upon the indulgent consideration of this Council and to rely upon the indulgent judgment of the country at large.

"A great deal has been said about the inelastic character of our revenues. I am not prepared to join in this complaint, at least in the unqualified form in which it is put forward. It does not represent the whole truth. It is not exhaustive of the whole case. Our revenues are inelastic only in a relative sense, as compared with the steadily growing revenues of the great European countries. Our revenues expand and increase, but the misfortune of the situation is that our expenditure shows even a greater tendency to outstrip the limits of our revenue, and this is amply borne out by the figures of the Financial Statement which we are now considering. The Statement gives the actuals for 1892-93, the revised estimates for 1893-94, and the estimates for 1894-95.

"Looking at the figures on the receipt side, we find that the actuals for 1892-93 came up to Rs. 4,47,00,000; the revised estimates for 1893-94 are calculated at Rs. 4,56,00,000, while the estimates for 1894 95 have been fixed at Rs. 4,58,00,000. Looking at the expenditure side, we find that the actuals for 1892-93 came up to Rs. 4,25,00,000; the revised estimates for 1893-94 are calculated at Rs. 4,26,00,000, and the estimates for 1894-95 have been fixed at Rs. 4,35,00,000. These figures are significant in their own way, and they provoke an obvious remark; for while we find that in 1893-94 the receipts show an increase of Rs. 9,00,000 over the receipts for 1892-93, the expenditure shows an increase of only Rs. 2,00,000. But this hopeful view of the matter disappears when we consider the figures for 1894 95. The expenditure has arisen by Rs. 9,00,000, the receipts only by Rs. 2,00,000. But this is not all. The cash balance for 1893 94 has been fixed at Rs. 29,00,000, but it dwindles down in 1894-95 to Rs. 22,00,000.

"But we have even less cause for congratulation when we consider some of the items which have contributed to swell the receipt side of the Statement. Among these I would mention Customs, Stamp and Excise. I desire to call the attention of the Council to a telegram which appeared in the morning papers of the 2nd April last, giving some details of the financial position of the British Isles for 1893-94. From that telegram we learn that the revenue for the British

Isles for 1893-94 came up to £93,800,000; the proceeds from the income-tax showed an improvement of £740,000 over those of the preceding year; but that (and this is the point which bears upon the remarks I am now making) there was a decrease in the receipts from Customs, Stamp, and Excise. Therefore, the items which, on the receipt side of the budget estimates of the British Isles show a decrease, are the items which in our financial statement show an increase. We may, therefore, well pause, before we join the Financial Secretary in the very hopeful view of the situation which he takes, having regard to the increase from these items. Referring to the increase in the Stamp Revenue, the Hon'ble Member regards it as an index of prosperity. The people being prosperous and happy, he says they indulge in the luxury of litigation. Well, Sir, litigation is a dangerous and expensive luxury. It has impoverished many a family; it has ruined many a home; it has kept burning the embers of animosities which have been fraught with disastrous consequences. I know of no section of the community which have derived any benefit from it, except that section which has furnished to this Council some of its most distinguished members.

"Coming to the receipts from 'Excise,' we have even less cause for congratulation. The increase represents an increase in consumption, which means an increase in the demoralisation of the people. I desire to call attention to what was done in this connection some few years back in consequence of an urgent demand made by an influential Association in this city. Sir Stouart Bayley appointed Mr. Westmacott to enquire into the operation of the outstill system. The outcome of that investigation was that the outstil system was abolished so far as regards the more populous districts in the Presidency Division. I ask the Bengal Government to complete the beneficent policy initiated by Sir Steuart Bayley to abolish the outstill system, and to spare the rustic population of Bengal the dangerous luxury of cheap liquor made readily accessible to them.

"On the expenditure side of the accounts, our attention is arrested by the expenditure under the head of Law and Justice. Under this head an expenditure of 89 lakhs is estimated for 1894-95, against a receipt amounting to nine lakhs of rupees. So that apparently there is a deficit, and a heavy defect; but we have just heard the Hon'ble the Financial Secretary observe that from the Stamp revenue there are receipts to the extent of nearly 85 lakhs to be credited to the judicial courts; therefore, instead of a deficit, there will be a surplus balance of about five lakhs to the credit of the courts of law. The first charge upon this surplus balance should be the improvement of the administration of justice, both Civil and Criminal. Our system of administration of justice is not perfect. To say that it is not perfect is to say that it is a human institution. Why, Sir, there is that pressing question of the separation of judicial and executive functions in regard to which there is a universal consensus of opinion. A late Viceroy of India has described it as a counsel of perfection. I hold that, if there is a surplus balance available, this urgent reform should be attended to with as little loss of time as possible. Then our subordinate judiciary is undermanned and overworked. There was considerable controversy about this question a few years back. Sir Stouart Bayley described it as a triangular duel between the Government of Bengal, the Government of India, and the High Court, and as the outcome of that controversy there was a considerable addition of strength to the subordinate judiciary. But the complaint is still loud and persistent; it remains unremedied and unredressed, and I cannot regard a provision for two additional Munsifs, and one additional Judge, as at all adequate, having regard to the needs of this Province. Further, the ministerial establishments attached to our courts of law are very much under-paid. The pay is not high enough to attract the class of men you want. Our courts of law are not, what they ought to be, the temples of purity and justice.

"The next item of expenditure to which I shall refer is 'Education.' We have an aggregate amount of 26 lakhs put down under that head. I am thankful to observe that that sum represents nearly one lakh over last year's estimate, but having regard to the progressive character of these provinces—having regard to what has been done in other parts of the British Empire—I am constrained to observe that the grant is exceedingly niggardly. I hold in my hand a statement which shows the expenditure on education per head of the population

in different parts of the Empire, and ours is the lowest. In Natal the expenditure on education is one shilling per head of the population, in British Guiana it is 3 shillings per head, in Jamaica it is 11 pence, in Mauritius it is 10 annas, in Ceylon it is 2 annas. What do you think is the expenditure per head of the population in Bengal? It is only 7 pies. I need not read the other items in this comparative statement, because, having regard to the figures which I have just read, I think it will be admitted on all hands that the expenditure on education should be increased, and that it is necessary to increase it, bearing in mind the progressive character of the people and the enlightened policy of the Government.

"The Hon'ble the Financial Secretary has been good enough to give us the figures with regard to the expenditure under the head of Provincial Public Works Cess. I hold to the view that the first charge under this head should be the maintenance of the extraordinary public works, and the making of provision against the contingency of famine, for which indeed the Public Works Cess was originally levied. Still there would be a balance of more than 11 lakhs of rupees, which should be devoted to the carrying out of works of sanitation contemplated under the Drainage Bill.

"One other observation which I have to make is that, as we run our eyes over these accounts, we meet with a large item of expenditure under the head of Exchange Compensation Allowance. I know that, as far as this matter is concerned, the Government of Bengal has no independent voice or control, and that it must obey the mandate of superior authority; but I feel that I shall not be doing my duty if I did not record my respectful but firm protest against this exchange compensation allowance."

The Hon'ble Babu Surendranath Banerjee continued:—I bow to the authority of the Chair, but I must be permitted to observe that by reason of the exchange compensation allowance and the complications which have followed in its train, we have been called upon to make a payment of three lakhs to the Imperial Government. The Financial Secretary approaches the consideration of this matter with some degree of levity. To my mind it is a very serious question. It may mean the restriction or the indefinite postponement of useful public works calculated to advance the material prosperity of the country or the sanitary well-being of the people. As exchange compensation allowance has been granted to the European and non-domiciled Eurasian employés of the Government, may I say one word in behalf of the ministerial servants of the Government. They draw a miserable pay. Hard as their lot is, it is rendered doubly hard by the rise in the price of food-grains. Their case is worthy of the indulgent consideration of a generous Government.

"I cannot conclude these remarks without thanking the Hon'ble Financial Secretary for his admirable and lucid explanatory note which has been of great service to me, and I am sure to the other hon'ble members of this Council in helping us to make our way through somewhat dry details of the financial statement."

The Hon'ble Mr. Bourdillon said:—"I shall not detain the Council many minutes by my remarks in reply to the observations which have fallen from the two hon'ble members who have discussed the Budget.

"The Hon'ble Mr. Stuart expressed the hope that, when the financial position of the Government of India is more favourable, the contribution of the three lakhs which has been levied from the Provincial revenues will be repaid. It is probably in the knowledge of several hon'ble members here present that an assurance of such a character has already been given, and that in the Resolution in which the Government of India indicated their intention to levy this contribution, it was distinctly stated that as soon as possible an effort would be made to restore the sum so withdrawn from the Provincial revenues. The hon'ble member asked for a copy of the report of Mr. Beighton on the establishment of the Small Cause Court; his request for a copy of that report will be dealt with in the Department concerned. As to the remark that the stamp duties from the Civil Courts apparently paid for the whole expenses of

the Criminal as well as the Civil Courts, I wish to point out that this is not so, since very large sums are levied by the Criminal Courts also in the shape of court-fees and in cash, as well as in the way of fines and forfeitures, which are all credited in the accounts in their appropriate places under the head of Law and Justice.

"As regards what fell from the Hon'ble BABU SURENDRANATH BANERJEE with reference to the Excise Revenue, it is impossible for the Government at this moment to give any guarantee as to the abolition of the outstill system, or as to its policy at this or any future time. I can only repeat that its efforts have been steadily directed towards reducing consumption, and at the same time increasing the revenue, and I have already pointed out in the explanatory note that during 1892-93, the last year of which the Excise administration has been reviewed, this object has been effected under four of the largest heads of revenue. In the debit and credit account which the hon'ble member drew between the cost of the courts of law and the receipts from stamps, he altogether omitted, no doubt by inadvertence, to take into consideration the fact that under the head of Stamps there is a considerable expenditure aggregating over 5 lakhs in the cost of providing stamps.

"Turning next to the hon'ble member's remarks upon Education, it is superfluous criticism to say that the province of Bengal, as regards the expenditure upon Education, cannot be compared with Natal or British Guiana, or any other outlying Colonies of the British Crown. Every member of this Council must be well aware that the comparison is impossible, and that the conditions of administration in Bengal and in the Colonies must differ in almost every respect. Moreover, the hon'ble member should always remember that the whole of the expenditure upon Education is not represented in this Budget, for very large sums are contributed by District Boards and Municipalities, which appear in their own Budgets, and are not dealt with in the Budget now before Council.

"The hon'ble member also criticised severely the diversion, as he was pleased to call it, of the Public Works Cess from its legitimate object, that is to say, the improvement of the country and the guarding against famines; but I have already pointed out that against the apparent balance of 17½ lakhs must be set about 8 lakhs to be spent on minor irrigation projects, 7½ lakhs on embankments, and 7 lakhs upon roads, besides a very large proportion out of the 5½ lakhs given to District Board in the shape of contributions, which will be utilised in the construction of works of the same character. Surely the improvement of communications, the maintenance of protective embankments, and the execution of well-considered irrigation projects deserve to be recognised as steps for the protection of the country, so far as it can be protected, against the invasion of famine.

"The hon'ble member who last spoke has criticised the Budget at considerable length, but there is one cardinal defect, which characterises his speech, namely, that his criticisms have been merely destructive; he attacked the receipts under several heads, and the expenditure under others; but he has not ventured to suggest how, by decreasing taxation, we shall at the same time be in a position to spend larger sums of money on objects which he considers specially deserving of such expenditure."

The Hon'ble THE PRESIDENT said:—"I think we all sympathise in the wish which has formed the leading string of thought which ran through the speech of the Hon'ble BABU SURENDRANATH BANERJEE, and which is the wish that it was possible to have larger funds to expend upon the many objects of usefulness and improvement of the administration which presented themselves to the Government of this great Province, and to those who are able to make suggestions to the Government whenever they look into the details shown in the Provincial accounts. But as the Hon'ble the Financial Secretary has just remarked, we are bound by the limits of our income, and it is almost an idle pleasure to suggest what we should be glad to do if we had more money to spare. No doubt from some points of view it would be satisfactory to be able to raise the pay both of the ministerial and menial establishments of Government. There are many things which might be said on this subject, and perhaps it may be suggested with regard to some of them that we should not do much good to the country if we were to raise the salaries of the superior classes of the Government employés. It is a great temptation to all of us to utter or to give way to such suggestions. It is very easy to be generous with other people's money,

but what the Government has to do when such suggestions are made is to resist them to the utmost, as long as it can do so with any sense of justice. What we have to consider is not whether they would like to raise the pay of the ministerial establishment, but whether private employers pay more, and if not, whether the Government would be justified in raising the market rate by giving more than private employers do give, or more than the men are willing to receive. As long as we have this exceedingly tight fit between revenue and expenditure, the Government is bound to exercise the strictest supervision over all temptations to increase expenditure. It is a great satisfaction that we have been able to justify ourselves on this occasion in accepting one proposal for increased expenditure which has been pressed upon us by the highest authority—a proposal which has been laid before the Government of India in accordance with a report by a Special Committee, the President of which was the Chief Secretary of our Government, and the principle of which has been accepted by the Government of India, namely, that we have been able to add three lakhs of rupees to the pay of the Subordinate Police establishment. We have raised the pay of the lowest police from Rs. 5 to Rs. 6, and we have raised the allowances and in some instances the pay of head-constables and sub-inspectors. We trust we have done a good deal to remedy the evils complained of owing to the shortcomings of the police, so far as they were due to the temptations which surrounded them, and which they were unable to resist. This was the chief item in which we have been able to indulge ourselves by being liberal; we were also able to meet the demand of the Government of India to assist them in their financial distress, which was so much greater than ours, by a contribution of three lakhs. That we could do so is chiefly due to a remarkable rise in the income last year, namely, a rise in the receipts from railways, which was an altogether unexpected windfall, and also to a moderate increase under Stamps and Excise.

"The hon'ble member compared the Budget of the United Kingdom with ours with some degree of regret that the comparison was unfavourable to us. To my mind this was a mistaken impression on his part, and if he understood better what the conditions of Imperial finance were, he would feel thankful that he is in Bengal and not in England. The only increase in the British Government's revenue for the year just closed is an increase in the receipts from the income-tax, which was due to an extra penny in the pound having been put on from the 1st of April last. It would be very easy to raise the rate of the income-tax here, but I do not think I should receive a hearty welcome from my hon'ble colleagues if I stood here on the part of the Government of India to propose such an increase. Then the hon'ble member speaks of the falling off in the English receipts from Customs and Excise in the United Kingdom, as affording ground for satisfaction, but that is mentioned in all the economic papers which I have seen as a proof of the general depression and general backwardness of trade, and largely to the distress and discomfort due to lock-outs and strikes, and the fall in the price of silver. It is our great good fortune that we have not been subject to such distress. The rise here in the Excise has been a very small one—hardly exceeding the ratio of the annual increase in the population, namely, one per cent. That increase has been looked upon with regret by the hon'ble member, but in England a decrease in the revenues from Customs and Excise was looked upon with universal regret as a proof of the poverty of the people, and the restrictions they were in consequence obliged to impose upon themselves. I venture to think there has been no year among the years I have studied in which the Provincial revenues occupied so favourable a position as in the year before them. We have, as has already been pointed out, an increase in the revenues by about 10 lakhs over the receipts of 1892-93, and we have been able to spend that on most useful reforms in the Police, in Education and in the Courts of Law and other departmental administrative purposes, all of which I have no doubt will tend to the improvement of the general administration. We have also been able, without pinching ourselves, and without restricting any expenditure, to make this large contribution of three lakhs to the Government of India which, in no past year whose figures I have studied, the Bengal Government would have been able to do without very considerable distress.

"I think, therefore, I may congratulate you and the Province on the whole on the position we have been able to lay before you as regards the financial measures of the next year, and as to the receipts and expenditure of the Province of Bengal."

R D'R —Reg. No. 771C —157— 9-5-94.